DOCUMENT RESUME

ED 221 307 PS 013 093

TITLE	A Process Evaluation of Project Developmental Continuity. Third Program Year Cost Report. Interim Report VIII.
INSTITUTION	Development Associates, Inc., Arlington, Va.; High/Scope Educational Research Foundation, Ypsilanti, Mich.
SPONS AGENCY	Office of Child Development (DHEW), Washington, D.C. Early Childhood Research and Evaluation Branch.
PUB DATE	1 Nov 77
CONTRACT	HEW-105-75-1114
NOTE	132p.; For related documents, see ED 144 715, ED 160 235-248, ED 205 275-280, and PS 013 094.
EDRS PRICE	MF01/PC06 Plus Postage.
DESCRIPTORS	Comparative Analysis; *Cost Effectiveness; Data Collection; Definitions; *Delivery Systems; Early Childhood Education; Expenditure Per Student; Formative Evaluation; Interpersonal Competence; *Program Costs; *Program Development; *Resource Allocation; Unit Costs
IDENTIFIERS	*Project Developmental Continuity; Project Head Start

ABSTRACT

Part 1 of the evaluation process for Project Developmental Continuity, this report presents and analyzes data on the utilization of resources during the third year of operation of 12 participating programs. The report is organized into three chapters, preceded by an executive summary and followed by appendices. Chapter 1 gives an overview of the project and its evaluation effort, discussing the purpose and organization of the report. Chapter 2 covers the basic design and methodology of the third-year cost study, while chapter 3 highlights and discusses the study's major findings. The appendices contain details about the third-year cost collection procedures, the data collection instruments, and the cost study standard definitions. (MP)

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ED221307

DRAFT REPORT

FOR ACYF REVIEW ONLY

A PROCESS EVALUATION OF PROJECT DEVELOPMENTAL CONTINUITY

INTERIM REPORT VIII

THIRD PROGRAM YEAR COST REPORT

Submitted To:

Administration for Children, Youth, and Families
Office of Human Development Services
Department of Health, Education, and Welfare

Under Contract No. HEW 105-75-1114

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November 1, 1977

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EXECUTIVE SUMMARY

A PROCESS EVALUATION OF PROJECT DEVELOPMENTAL CONTINUITY
INTERIM REPORT VIII

THIRD PROGRAM YEAR COST REPORT

A. Background

The Project Developmental Continuity Program (PDC) aims at promoting the "social competence" or "everyday effectiveness" of children by increasing the continuity of preschool and elementary school goals, methods, and services as they affect 4- through 8-year-old children and their families. Two distinct approaches for achieving this goal are utilized. In the Preschool-School Linkages (PSL) approach, physically separate Head Start and elementary programs are linked administratively by a PDC Council, which is comprised of teachers, parents, and administrators from both groups and community representatives. In the Early Childhood Schools (ECS) approach, the Head Start and the elementary programs are combined to create a new institution, which is generally located in one building and administered by a PDC Council. In both approaches a qualitatively different educational approach is expected to emerge as a result of the cooperation between Head Start and elementary school administrators, teachers, and parents. Both of these approaches are viewed as potentially worthy of widescale implementation if they prove successful.

The purpose of the PDC evaluation is to aid in the development of effective programs for early childhood education. With this as a guiding objective, there are several functions which this evaluation will serve. It will help to define the program approaches by documenting the process of program development and implementation. It will provide information about successful and unsuccessful aspects of program implementation. In addition, it will provide data relative to the outcome of that implementation, especially with respect to the impact of PDC programs on the social competence of children and on the institutions involved in the programs.

The Administration for Children, Youth, and Families (ACYF) has required that the following factors be examined:

- the process of program development and implementation;

- the degree to which implementation occurs and an assessment of program costs;
- child development outcomes and organizational changes resulting from program implementation; and
- compliance with Head Start performance standards and Developmental Continuity guidelines.

In order to help meet the overall evaluation objectives, a study of PDC program costs and resources utilized was designed and implemented. The specific objective of the Cost Study is to collect and analyze resource utilization data from each of the programs during the second and third years of funding. This report deals with the data collected during the third program year, 1976-1977.

B. Methodology - Third Program Year

In designing the third program year Cost Study, the basic design of the second year Cost Study was used, including the standardized data collection procedures, instruments, and definitions of terms. The recording and collection of data from the 12 PDC programs remained virtually the same, except that only one visit to each site was made. The system was monitored through quarterly reports submitted by each site. The Cost Study for the third program year was expanded to include the determination of resources utilized at comparison programs and to calculate the value of these resources. This involved conducting interviews with the center directors, elementary school principals, and their respective administrative support staffs. In addition, salary information was obtained for all personnel who worked directly with or in support of the comparison programs. From these sources, the resources utilized and costs incurred were tabulated and categorized into the seven PDC program components. The data from both the PDC program and the comparison programs were then compiled and comparisons were made of the similarities and differences in resource utilization patterns.

C. PDC Program Findings

The data generated from the 12 PDC demonstration programs document the flow of resources from the five major sources, and show how the resources were utilized by program component and cost category. The data also document the flow of PDC grant funds to the 12 PDC programs. To further clarify the utilization of resources, the value of resources

per child provides another basis for studying the cost data for the third PDC program year. As in last year's Cost Study, the findings are inconclusive by themselves. Further analyses will be made by integrating the cost data with this year's implementation data in the study's final report. Below are the major findings of this year's Cost Study.

- The total value of resources utilized by all 12 PDC programs in the third year was $7,432,076. Of this total, 16.9 percent was derived from the PDC grants, 56.5 percent from participating school districts, 10.5 percent from Head Start, 10.8 percent from other federal funds, and 5.3 percent from local sources.

- There were 6,741 children enrolled in the 12 PDC demonstration programs. The value of resources per child for the third program year was $1,102. This ranged from $514 in Utah to $1,562 in West Virginia. The Early Childhood Schools (ECS) programs averaged $1,309 per child; the Preschool-School Linkages (PSL) programs averaged $1,001 per child.

- Of the total PDC resources, 65.2 percent was utilized for the education component, 10.6 percent for administration, 9.6 percent for services for the handicapped, 7 percent for developmental support services, 3.9 percent for parent involvement, 2.2 percent for bilingual bicultural and multicultural activities, and 1.5 percent for training.

- The six ECS programs utilized 13.4 percent of their resources for administration, while the six PSL programs utilized only 8.8 percent of their resources for administration. The differences between the two models for the other components were small.

- Of the total PDC resources, 90.8 percent was utilized for personnel, 3.7 percent for facilities, 3.0 percent for contractual services, 1.4 percent for materials, and 1.2 percent for travel and transportation.

- The total PDC grants for all 12 PDC demonstration programs in the third program year were $1,256,276. Of this, 38.4 percent was spent on administrative services, 26.5 percent for education, 13.3 percent for developmental support services,

10 percent for parent involvement, 5.2 percent for training, 4.3 percent for bilingual bicultural and multicultural activities, and 2.3 percent for services for handicapped and learning disabled children.

- Of the $1,256,276 in total PDC grants, 72.0 percent was spent on personnel, 12.5 percent on contractual services, 6.2 percent on travel and transportation, 5.8 percent on materials, and 2.5 percent on facilities.

D. Comparison Programs' Findings

The cost collection effort with the comparison programs encountered a number of data collection problems. Chief among these was the absence of a cost accounting system similar to the one established by Development Associates for the experimental PDC programs almost two years ago. Personnel costs were the most reliable cost data that could be collected since actual salary and wage data were easily accessible from payroll records while non-personnel costs (facilities, materials, contracts and travel) were intermingled within a myriad of expenditure records. Consequently, non-personnel costs collected from the comparison programs are estimates and thus are less reliable than personnel costs. Below are the major findings of this year's Comparison Programs' Cost Study.

- The total value of resources utilized per child over the 11 PDC programs that have comparison groups was $1,110; the total value of resources utilized per child over all the comparison programs was $918. This difference is equal to the amount of the PDC grant per child.

- The personnel resources utilized per child over the 11 PDC programs that have comparison groups was $1,007. The personnel resources utilized per child over the comparison programs was $901. The PDC grant expenditures for personnel resources averaged $137 per child which approximates the difference between the total personnel resources utilized per child of the PDC programs and that of the comparison programs.

E. Conclusions

The intent of this report is to present data on the utilization of resources by the PDC programs. These data show the extent of the contribution made by various sources to the PDC program and how the PDC programs utilized these resources by program component (administration,

education, etc.) and by cost category (personnel, facilities, etc.). No conclusions should be reached regarding the effectiveness of the PDC program from these data nor from the comparative analyses between the PDC and comparison programs. Questions of program effectiveness will be addressed in the final evaluation report where integrated analyses of the implementation, impact, and resource utilization data will be presented.

I. INTRODUCTION

A. An Overview of Project Developmental Continuity

Project Developmental Continuity (PDC), a Head Start demonstration program, was funded by the Administration for Children, Youth, and Families (ACYF)[1] in the summer of 1974. The purpose of the PDC is to promote "greater continuity of education and comprehensive child development services for children as they make the transition from preschool to school." The broad goal of the program is to enhance the social competence of the children served; that is, to increase their everyday effectiveness in dealing with their environment. PDC, as part of the overall Head Start improvement and innovation effort, emphasizes the involvement of administrators, classroom staff, and parents in formulating educational goals and developing a comprehensive curriculum to insure that children receive continuous individualized attention as they progress from Head Start through the early primary grades.

Two program approaches provide alternative ways of establishing the administrative structure for that continuity. In the Preschool-School Linkages (PSL) approach, physically separate Head Start and elementary programs are linked administratively by a PDC Council, which is comprised of teachers, parents, and administrators from both groups, and community representatives. In the Early Childhood Schools (ECS) approach, the Head Start and the elementary programs are combined to create a new institution, which is generally located in one building and administered by a PDC Council. In both approaches a qualitatively different educational program is expected to emerge as a result of the cooperation and coordination between Head Start and elementary school administrators, teachers, and parents. In this way, the program will also establish continuity for the individual child because a child's personal nature and needs would not have to be "rediscovered" each year as he moves from one grade to the next. Instead, the child becomes a fully recognized member of the school "family" as time passes.

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[1] Formerly the Office of Child Development.

Fifteen sites around the country received ACYF funding for the 1974-75 school year (Program Year I) to plan for the implementation of the seven prescribed components of PDC. The components focus on administrative coordination between and within Head Start and the elementary school(s); coordination of educational goals and curriculum approaches; parent participation in policy-making, in the classroom, and in other school activities; comprehensive support services (medical, nutritional, and social) for children; preservice and inservice training for teachers and other staff, and child-rearing training for parents; programs for bilingual bicultural and multicultural children; and services for handicapped children and children with learning disabilities. During Program Year II, 1975-76, 14 sites, comprising a total of 42 Head Start centers and elementary schools, implemented PDC according to the plans they drew up during Year I, tested their adaptations of the program, and made adjustments where necessary. During Year III, 1976-77, PDC was expected to be in mature form at the 13 sites that were still participating in the program, with refinements being made within the framework of the Guidelines.

B. Purpose of the PDC Evaluation

The purpose of the PDC evaluation is to aid the ACYF in the design of effective programs for early childhood education. The evaluation attempts to do this by documenting and analyzing the process of program development and implementation and by evaluating program outcomes, in terms of the impact of the program on children, teachers, and parents and on the institutions involved in the program. The evaluation contains two major components -- an Impact Study and an Implementation Study. The Implementation Study has been designed to describe and analyze the processes that have led to the measured consequences of the program. The five basic purposes of the study are to:

- describe the nature of the PDC treatment at each site, including descriptions of program costs;
- describe and analyze patterns in PDC implementation as a national program;
- assess the extent to which each program has implemented the basic PDC Guidelines;

- understand the factors and events that have shaped program implementation; and

- assess similarities and differences in experiences provided for children in the PDC and comparison schools.

The Impact Study includes assessment of:

- child development outcomes ("social competence");
- impact on PDC staff, teachers, and administrators; and
- changes in the institutions and their relationships.

C. Purpose of This Report

A vital part of the Implementation Study of Project Developmental Continuity is the assessment and reporting of program costs during the second and third program years.[1] By identifying the resources required and determining how they were utilized in meeting program objectives, the Cost Study complements and enhances the Implementation Study findings and the results of the Impact Study.

The purpose of this report is to present the results of the Cost Study for the third program year. This year's report focuses on a presentation and analysis of cost data for 12 PDC programs. (The 13th site, the Arizona PDC program was not included since it is being treated separately in the overall evaluation plan.) In addition, the third year Cost Study was expanded this year to include the collection of cost data from the comparison programs that are being used as a control group for the longitudinal Impact Study.

This report is organized into three chapters preceded by an Executive Summary and followed by an Appendix. Chapter I gives an overview of PDC and the evaluation effort and also discusses the purpose and organization of the report; Chapter II covers the basic design and methodology of the third year Cost Study; and Chapter III presents the cost data findings for the third program year and provides a discussion of the major Cost Study considerations. The Appendix contains the third year cost collection procedures, the PDC data collection instruments, and the PDC Cost Study standard definitions.

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[1] See A Process Evaluation of Project Developmental Continuity, Interim Report V, November 1976, HEW, Office of Child Development, for a discussion of program costs for the second program year.

II. METHODOLOGY

A. Cost Study Objectives

The objectives of the PDC Cost Study are:

- to determine the resources utilized in the program;
- to calculate the program dollar costs; and
- to assess the relationship of program changes and outcomes to resources utilized and costs incurred.

During the 1975-76 program year, Development Associates (DA) developed a comprehensive cost accounting system which was implemented at each of the program sites. The system requires the sites to maintain a record of resources utilized during the year, and was especially designed to generate cost data on the first two objectives outlined above. These recordkeeping tasks were designed not only to generate cost data but also to assist the PDC staff in budgeting and assessing the resources utilized in meeting program objectives. The third objective of this study requires integrating the cost data with the implementation and impact data that were collected during other phases of this evaluation study. This report is concerned only with these first two objectives. The third objective will be addressed in the final study report.

B. Basic Design of Cost Study

The Cost Study for the third program year of PDC was similar in design to the Cost Study for the second program year (Interim Report V, November 1976) and was based on the comprehensive cost data collection system that was established by DA and implemented at each of the PDC sites during the second program year. In order to minimize the workload for recording cost data, PDC staff members were only responsible for:

- maintaining a monthly record of all resource contributions by PDC service component;

- recording staff time spent on each PDC service component on a quarterly basis; and

- recording grant disbursements by PDC service components.

During the first year of the Cost Study, DA cost specialists trained PDC staff in carrying out these cost recording activities. They also made two additional site visits (at six-month intervals) during which they verified all records that were maintained by the PDC staff and obtained listings of all personnel costs and all grant expenditures to supplement the data being recorded by the PDC staff.

For the third program year Cost Study, the process for collecting cost data from the PDC programs remained virtually the same. However, instead of collecting the cost data at six-month intervals, only one field visit was made to each site. These visits were conducted between March and June 1977. During these visits, the DA cost specialists collected the cost data that had been recorded from the first day of each program's fiscal cycle to the date of the visit. The data for the remaining program fiscal period were then estimated based on forecasts developed with the PDC staff. This same forecasting procedure was used for estimating personnel costs and grant expenditure data from the grantees' central accounting records.

It should be noted that several programs were given additional special grants by ACYF for purposes of disseminating information about the program outside their communities. These grants were separate from the regular PDC program grants, were not given to all sites, and were to be used for special purposes that would not impact on the children and families being served. Thus, the dissemination grants were not recorded as part of the PDC expenditures and are not included in this analysis of program resource utilization. In a few cases, like Maryland, Texas and West Virginia, some of the dissimination products were utilized internally. The value for this resource utilization was estimated and is included as part of the PDC resources.

The standardized procedures, instruments, and definitions of DA's comprehensive cost accounting system are included in the Appendix to this report. The three elements of the system which should be kept in mind in reviewing the findings and discussions of this cost report are:

- PDC Expenditure Recording;
- Contributions Reporting; and
- PDC Staff Involvement.

A discussion of each of these elements follows.

1. PDC Expenditure Recording

In recording expenditures of PDC grant monies, each site was requested to maintain a journal of cash disbursements. This journal was used to record every expenditure of PDC grant monies and was maintained by a designated PDC cost coordinator at the site. For each cash disbursement entry, a notation was entered indicating the PDC service component for which it was spent. This procedure required project staff to decide which portion of each disbursement should be allocated to each of the seven PDC functional categories (developmental support services, education, parent involvement, etc.). For example, if a project purchased a set of books on child development, and these books were used by the curriculum coordinator in designing curricula and were also used by PDC parents to learn about behavior management, a determination would be made concerning how much should be allocated to the education component and how much should be allocated to the parent involvement component. These cost decisions were made using standardized definitions developed by DA. Nevertheless, these decisions were open to interpretation and, therefore, contribute an unknown amount of error to the categorization process.

Another decision that was made was that all staff training costs would be allocated to the training component, regardless of the topic of training. For example, the costs of training teachers in techniques of individualized instruction is reflected in the training component, and not in the education component. This differs somewhat from the procedures used in the Implementation Study where such training is reflected in both the training and education implementation rating scores. Similarly, parent training and its costs are allocated to parent involvement in the Cost Study, but are reflected in both the parent involvement and training components in the implementation rating scores.

2. Contributions Recording

PDC projects receive non-cash (in-kind) contributions from Head Start, the local school system, other federal funds, and local community resources. These contributions may consist of personnel, facilities, materials, services, or transportation. Of

all the elements of DA's cost collection system, the reporting of non-cash (in-kind) contributions proved to be the most cumbersome and difficult for the PDC staff. The difficulties with this particular facet of the reporting center around identifying the contribution as "in-kind," and then estimating its monetary value. For example, if a local community leader addressed a meeting of parents and teachers on the value of proper nutrition, would his/her services be considered a contribution to the PDC effort and what monetary value would be assigned to the services provided? Once these two issues were resolved, a determination of which PDC service component to credit would then be made.

Discrepancies surrounding the contributions issue were common at all sites throughout the second and third program years. DA responded to all written and telephone inquiries that were made by the sites in an effort to resolve difficulties which arose. In this manner inquires were resolved as they developed; but, new issues continued to develop as the programs matured. The issue was finally resolved by requiring each site to record all possible items, persons, or services which might be considered contributions and to categorize them on a monthly basis according to one of the seven service components. DA cost specialists then resolved specific doubts concerning categorizations during the cost collection site visit. The DA cost specialist together with the PDC staff: (a) determined whether or not the contribution should be accounted for, (b) determined if the contribution had been credited appropriately to the proper PDC service component(s), and (c) established a fair market value for the contribution.

The process of identifying, categorizing, and assigning a fair market value to all PDC contributions was easily resolved during the cost collection visits by the DA cost specialist and the PDC staff. Any item, person, or service that was used for PDC program objectives (other than those purchased with PDC grant monies) was considered a non-cash (in-kind) contribution. With the assistance of the PDC staff, the cost specialist determined the proper component to credit for the contribution. Assigning a local fair market value was facilitated by the fact that a vast majority of the contributions were services and personnel. Services were valued at the normal rate that would be charged in the community, and personnel were valued at their hourly wage or salary rate computed from payroll records.

3. PDC Staff Involvement

In designing the cost collection system, prime consideration was given to minimizing the burden on the PDC staff. The program's implementation would have been seriously hindered if undue or excessive cost accounting and reporting requirements had been imposed on the PDC staff. Therefore, the system was designed to generate the necessary data, with minimum demands on that staff's time. Naturally, with 12 PDC programs, the burden varied across sites. The extent of staff involvement was discussed with each site and agreements were reached in order to accommodate the sites as much as possible without compromising the validity and reliability of the data.

C. Comparison Programs Cost Study Design

The Cost Study for the third program year was expanded to include the determination of resources utilized at comparison programs and to calculate their respective program dollar costs.

The process of collecting cost data from the comparison Head Start centers and elementary schools involved conducting interviews with the center directors and elementary school principals. Using a discussion guide developed for this purpose, DA cost collection specialists first acquired general operational data, such as student-teacher ratios and numbers of support and administrative personnel. Then, the discussion focused on federal, state, and local educational programs and their respective funding levels. Finally an overview of school activities beyond those services provided by the regular classroom instructional program was obtained. Using a checklist of 22 possible activities, DA cost specialists acquired fiscal data on personnel and non-personnel costs incurred or budgeted for each of the identified school activities. The data acquired from the center directors were augmented by follow-up discussions with school district or Head Start administrative personnel. In addition, DA cost specialists acquired actual or budgeted salary information for personnel who worked directly with Head Start through third grade children or who provided support or administrative services on a periodic or one-time basis. The Personnel Cost Listing Form (Worksheet 3, see Appendix) was used for this purpose.

By compiling the information collected from these two primary sources, DA cost specialists were able to tabulate and categorize the resources and costs incurred by the comparison program into the seven PDC service components. Two additional worksheets were developed for this purpose. The first was the Control Programmatic Cost Sheet (Worksheet 6A) which was used to list the federal, state, and local funding in five major cost categories -- personnel, facilities, materials, contracts, and travel; the second was the Control Categorical Cost Sheet (Worksheet 6B) which was used to allocate the cost categorical data into the seven PDC service components. Copies of these forms are also provided in Appendix II. The procedures used for collecting cost data at the comparison programs are included in Appendix I.

Some fundamental issues bear on the collection of cost data from the comparison programs. Briefly these issues are:

- The comparison programs do not maintain cost accounting records according to service components designed by DA for PDC programs. In addition, the cost accounting systems that do exist differ from site to site;

- The comparison programs do not have an administration component similar to that of PDC to facilitate the identification of resources used and costs incurred on PDC activities; and, lastly

- Personnel costs were the most reliable cost data that could be collected since actual salary and wage data are easily accessible from payroll records. Non-personnel costs (facilities, materials, contracts and travel), however, were intermingled within a myriad of expenditures and were not as easily accessible. Consequently, non-personnel costs for the comparison programs were estimates and are less reliable than personnel costs. This particular issue is somewhat attenuated by the fact that 90 percent of the actual costs incurred by the experimental PDC programs were for personnel.

Nevertheless, DA cost specialists were able to acquire and categorize resources utilized and costs incurred by the comparison programs in carrying out activities similar to those of PDC which affect their Head Start through third grade classes.

A presentation of data and a discussion of findings at both the PDC experimental and control sites is provided in the following chapter.

III. FINDINGS

This chapter highlights the major findings of the Cost Study and also includes some of the key issues which must be kept in mind while reviewing the PDC program resource utilization findings. Additionally, a series of exhibits showing the value of resources utilized is presented and discussed. Following this section, the chapter focuses on the issues of collecting cost data from the comparison programs followed by the presentation of these data.

A. Major Findings

The major findings of the Cost Study for the PDC third program year are as follows:

- The total value of resources utilized by all 12 PDC programs in the third year was $7,432,076. Of this total, 16.9 percent was derived from the PDC grants, 56.5 percent from participating school districts, 10.5 percent from Head Start, 10.8 percent from other federal funds, and 5.3 percent from local sources.

- There were 6,741 children enrolled in the 12 PDC demonstration programs. The value of resources per child for the third program year was $1,102. This ranged from $514 in Utah to $1,562 in West Virginia. The Early Childhood Schools (ECS) programs averaged $1,309 per child; the Preschool-School Linkages (PSL) programs averaged $1,001 per child.

- Of the total PDC resources, 65.2 percent was utilized for the education component, 10.6 percent for administration, 9.6 percent for services for the handicapped, 7.0 percent for developmental support services, 3.9 percent for parent involvement, 2.2 percent for bilingual bicultural and multicultural activities, and 1.5 percent for training.

- The six ECS programs utilized 13.4 percent of their resources for administration, while the six PSL programs utilized only 8.8 percent of their resources for administration. The differences between the two models for the other components were small.

- Of the total PDC resources, 90.8 percent was utilized for personnel, 3.7 percent for facilities, 3.0 percent for contractual services, 1.4 percent for materials, and 1.2 percent for travel and transportation.

- The total PDC grants for all 12 PDC demonstration programs in the third program year were $1,256,276. Of this, 38.4 percent was spent on administrative services, 26.5 percent for education, 13.3 percent for developmental support services, 10 percent for parent involvement, 5.2 percent for training, 4.3 percent for bilingual bicultural and multicultural activities, and 2.3 percent for services for handicapped and learning disabled children.

- Of the $1,256,276 total PDC grants, 72.0 percent was spent on personnel, 12.5 percent on contractual services, 6.2 percent on travel and transportation, 1.8 percent on materials, and 2.5 percent on facilities.

- The total value of resources utilized per child over the 11 PDC programs that have comparison groups was $1,110 ; whereas, the total value of resources utilized per child over all the comparison programs was $918. This difference is approximately equal to the amount of the PDC grant per child.

- The personnel resources utilized per child over the 11 PDC programs that have comparison groups was $1,007. The personnel resources utilized per child over the comparison programs was $901. The PDC grant expenditures for personnel resources averaged $137 per child which approximates the difference between the total personnel resources utilized per child of the PDC programs and that of the comparison programs.

B. PDC Cost Considerations

The PDC programs utilize and coordinate services and support from local education agencies, Head Start, other federally funded programs, local community organizations, parents, and other individuals. Most of the support from community agencies and individuals is obtained in the form of personal services by classroom volunteers, parent volunteers, nurses, nutritionists, and social workers from local agencies.

These services were converted to a monetary value in order to ascertain the value of the resources committed by the various sources. Thus, except for the PDC grant expenditure figures, all dollar figures reported in the Study represent the monetary value of goods and services received by the program. They are resources utilized towards meeting program objectives and are not cash expenditures made by the program. Only PDC grant expenditures should be thought of as cash expended. This difference is extremely important to bear in mind, especially when reviewing the value of resources utilized per child at each program. This figure represents the monetary value of all resources that were utilized in the PDC effort divided by the number of PDC children. It does not represent a cash expenditure figure per child, and thus the term "cost per child" is not used. The intent of ACYF is for each program to coordinate all available resources towards meeting PDC objectives. The PDC grant monies were never meant to fund the total program effort but to facilitate the mobilization of existing resources. The value of resources utilized per child measures this effort.

An additional issue that should be considered is that the Cost Study findings alone are not indicative of a program's effectiveness or efficiency. The value of resources utilized by a program does not measure program success. Each of the 12 PDC sites has its own distinct operational features and programmatic needs which distinguish it from the other sites. The Cost Study findings reflect the diversity of the 12 programs. This is especially apparent in the value of resources utilized per child, which ranged from $514 at one program to $1,562 at another. Even if discounted for regional cost differences the variances among the programs remain large. PDC guidelines were designed to permit each individual program to deal with and to develop its potential within the existing environment and available resources. Thus, the value of resources utilized per child may be a function of the availability of resources rather than of program efforts or success. To measure a program's effectiveness accurately, one must be able to state, in objective quantifiable terms, what accomplishments have been achieved. The ratio of the dollar value of resources utilized to quantifiable levels of program implementation or impact on PDC children should indicate a program's effectiveness. If, for instance, a given program were able to achieve higher implementation ratings than another program by maximizing its available resources, it may be considered more "effective." If it were able to attain a higher implementation rating than another program by minimizing its expenditures, it may be considered more "efficient." The purpose of this Cost Study is not to determine program effectiveness or efficiency, but rather to identify and tabulate the resources (cash and non-cash) which were utilized to benefit PDC children during the

third program year. An assessment of the relationship of program implementation and impact levels to resources utilized will be addressed in the final PDC evaluation report. It will incorporate measurable indices of impact and implementation with the value of resources utilized.

The values of resources have not been adjusted for regional cost differences among the sites. The feasibility of doing this was assessed, and it was determined that only minor differences in the dollar amounts would result. More importantly, the purpose of this report is to describe and to analyze the distribution of resources utilized by component, source, and cost category, within sites and across sites. Discounting the dollar values of those resources to take into account the regional cost differences at the various sites, does not change those distributions.

In the following section we present the cost data for the 12 PDC programs during the third program year. These data are presented in the following six major paragraphs:

1. Value of Program Resources by Source;
2. Value of Resources Utilized Per Child;
3. Value of Resources Utilized by PDC Program Component;
4. PDC Grant Expenditures by Program Component;
5. Value of Resources Utilized by Cost Category; and
6. PDC Grant Expenditures by Cost Category.

Within each of these paragraphs, the percent distribution of resources over all programs is provided as well as the percent distribution for the ECS and PSL models. A discussion of possible factors that explain individual program variation is also included.

C. PDC Program Cost Study Findings

1. Value of Program Resources by Source

Exhibit 1 shows the total value of resources utilized by source. The total program resources for all 12 programs were $7,432,076. Individual program resources ranged from $361,712 for the Michigan program to $1,298,032 for the Florida program. The mean amount was $619,340.

Several types of sources provided operational resources for the programs. PDC grants accounted for only 16.9 percent of the resources over all sites.

EXHIBIT 1
VALUE OF PROGRAM RESOURCES BY SOURCE
THIRD PROGRAM YEAR

PDC PROGRAMS	PDC		HEAD START		SCHOOL DISTRICT		OTHER FEDERAL		LOCAL		TOTAL	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent*
ECS PROGRAMS												
IOWA	$ 107,312	22.5	$ 31,251	6.5	$ 266,738	55.9	$ 65,986	13.8	$ 6,242	1.3	$ 477,530	100
MARYLAND	115,850	16.3	41,186	5.8	473,082	66.6	54,523	7.7	25,831	3.6	710,472	100
MICHIGAN	103,510	28.6	28,198	7.8	183,488	50.7	8,828	2.4	37,688	10.4	361,712	100
TEXAS	99,206	25.7	8,540	2.2	156,469	40.5	102,389	26.5	19,780	5.1	386,384	100
WASHINGTON	104,233	18.6	65,653	11.7	226,399	40.4	108,428	19.3	56,070	10.0	560,783	100
WEST VIRGINIA	101,583	24.6	32,521	7.9	143,878	34.9	77,110	18.7	57,299	13.9	412,391	100
ECS TOTALS	$631,695	21.7	$207,349	7.1	$1,450,054	49.8	$417,264	14.3	$202 910	7.0	$2,909,272	100
PSL PROGRAMS												
CALIFORNIA	$ 89,293	23.4	$ 72,510	19.0	$ 123,690	32.4	$ 13,528	3.5	$ 83,110	21.8	$ 382,131	100
COLORADO	98,477	13.9	25,867	3.6	516,960	73.0	63,492	9.0	3,218	0.5	708,014	100
CONNECTICUT	128,850	11.9	187,422	17.2	667,032	61.4	72,004	6.6	31,029	2.9	1,086,337	100
FLORIDA	90,542	7.0	164,759	12.7	878,506	67.7	138,995	10.7	25,230	1.9	1,298,032	100
GEORGIA	92,337	18.6	44,595	9.0	284,427	57.3	42,478	8.6	32,554	6.6	496,391	100
UTAH	125,082	22.7	79,902	14.5	277,221	50.2	50,950	9.2	13,744	3.4	551,899	100
PSL TOTALS	$ 624,581	13.8	$575,055	12.7	$2,747,836	60.8	$381,447	8.4	$193,885	4.3	$4,522,804	100
PDC TOTALS	$1,256,276	16.9	$782,404	10.5	$4,197,890	56.5	$798,711	10.8	$396,795	5.3	$7,432,076	100

*Percentages may not always total 100.0 due to rounding.

The largest contribution, 56.5 percent, came from the school district. Head Start contributed 10.5 percent; other federal, 10.8 percent, and other local sources contributed 5.3 percent.

Within sites, the amount of the PDC grant compared to all program resources varied from 7.0 percent in Florida to 28.6 percent in Michigan. This variability is not so much a function of the size of the PDC grant, but of the availability of resources in each community. For example, the size of the grants in Florida and Michigan only differed by approximately $13,000; but the total value of resources obtained by the Florida program was $1,298.032; whereas, the total value of the resources obtained by the Michigan program was $361,712. The value of total resources is, however, highly related to the size of the program as defined by the number of children served in Head Start through third grade. (Rank-order Correlation = .81).

The proportion of resources contributed by source is illustrated in Exhibit 2. An analysis of this distribution illustrates the secondary nature of PDC grant monies and highlights the substantial input from the school districts. However, aggregating the three federal revenue sources (PDC, Head Start, other federal) elevates the percent contribution of these sources to 38.2 percent of the total program resources utilized during the third year of the PDC effort.

EXHIBIT 2

Percent Distribution of Total PDC Program Resources by Source

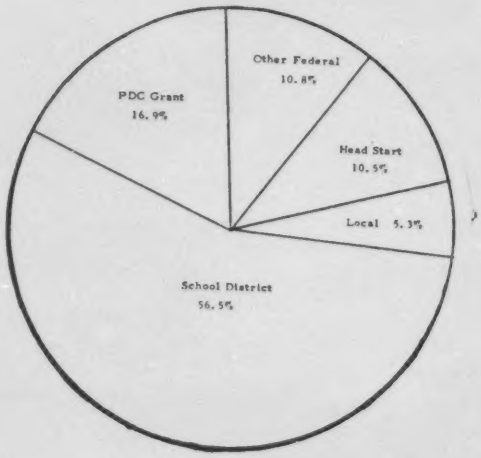


Exhibit 3 shows the percent distribution of resources for the ECS programs and the PSL programs for each of the five sources of resources: PDC, Head Start, School District, Other Federal, and Local. The PDC grants for the ECS programs represent a larger proportion (21.7%) of the total program resources than for the PSL programs (13.8%). Similar differences were found for "Other Federal" and "Local" contributions. "Other Federal" contributions made up 14.3 percent of the total ECS program resources, but only 8.4 percent of the total PSL program resources. "Local" contributions made up 7.0 percent of the total ECS program resources, but only 4.3 percent of the total PSL program resources. The opposite relationship was found for the "Head Start" and "School District" contributions. Head Start funds made made up 12.7 percent of the total PSL program resources and

7.1 percent of the total ECS program revenues. "School District" resources made up 60.8 percent of the total PSL program resources and 49.8 percent of the total ECS program resources.

EXHIBIT 3

Percent Distribution of Total Resources by Source and Model

Sources of Resources	Early Childhood School (ECS)	Preschool-School Linkages (PSL)
PDC	21.7%	13.8%
Head Start	7.1	12.7
School District	49.8	60.8
Other Federal	14.3	8.4
Local	7.0	4.3
Total Resources	100.0%*	100.0%

* Percentages may not total 100.0 due to rounding.

An analysis of the total program resources utilized for each of the two PDC program models shows several substantial differences. Of the total 1976-77 PDC resources of $7,432,076, the six PSL programs account for 60.9 percent and the six ECS programs account for 39.1 percent. This difference may be attributed to the fact that the Preschool-School Linkage (PSL) programs had an enrollment almost twice as large as the Early Childhood Schools (ECS) programs. The figures show 4,312 students were enrolled in the PSL programs; 2,222 were enrolled in the ECS programs.

2. Value of Resources Utilized Per Child

Exhibit 4 shows the value of resources utilized per child at each program. As noted above, the total resources expended by all PDC programs amounted to $7,432,076. During the third year the program served 6,741 children, resulting in an average value per child of $1,102. The West Virginia program had the highest value per child ($1,562) of all ECS programs and, indeed, of all PDC programs. The Michigan program, with a $996 resource utilization per child, was the lowest of the ECS programs. Of

EXHIBIT 4

VALUE OF RESOURCES UTILIZED PER CHILD
EARLY CHILDHOOD SCHOOLS AND PRESCHOOL SCHOOL LINKAGE PROGRAMS
THIRD PROGRAM YEAR

PDC PROGRAMS	TOTAL RESOURCES	TOTAL CHILDREN	RESOURCES PER CHILD
ECS PROGRAMS			
IOWA	$ 477,530	383	$1,247
MARYLAND	710,472	521	1,364
MICHIGAN	361,712	363	996
TEXAS	386,384	314	1,230
WASHINGTON	560,783	377	1,488
WEST VIRGINIA	412,391	264	1,562
ECS TOTALS	$2,909,272	2,222	$1,309
PSL PROGRAMS			
CALIFORNIA	$ 382,131	292	$1,309
COLORADO	708,014	483	1,466
CONNECTICUT	1,086,337	946	1,148
FLORIDA	1,298,032	1,229	1,056
GEORGIA	496,391	495	1,003
UTAH	551,899	1,074	514
PSL TOTALS	$4,522,804	4,519	$1,001
PDC TOTALS	$7,432,076	6,741	$1,102

the PSL programs, the Colorado program had the highest value of resources utilized per child with $1,466. The Utah program averaged $514 per child, the lowest of the PSL programs and the lowest of all PDC programs. Exhibit 4 also shows the average value of resources utilized per child for the six ECS programs and the six PSL programs. The ECS programs had a value of $1,309 per child while the PSL programs had a value per child of $1,001.

The value of resources utilized per child shown in Exhibit 4 illustrates the mobilization of available resources by the program. Except for the Utah site, the value of resources per child ranged from $996 to $1,562. Utah, with a value of $514 per child, had an extremely low per child value compared to the other sites. However, the fact that it has the second largest enrollment of PDC children (1,074) may account for the low value per child. No site implementation visit was made to the Utah site this year and, consequently, no programmatic data exist to account for the wide difference. Therefore, no implementation ratings will be available to correlate the ratings to resources generated.

3. Value of Resources Utilized by Program Component

Exhibit 5 shows the resources utilized by PDC program component. Of the total resources utilized among all 12 PDC programs during the third program year, the largest share (65.2%) was utilized in the education component. The second largest share (10.6%) was for administrative services. This was followed by services for the handicapped and the learning disabled (9.6%), developmental support services (7.0%), parent involvement activities (3.9%), services for bilingual bicultural and multicultural children (2.2%), and preservice and inservice training (1.5%). This distribution is illustrated in Exhibit 6.

EXHIBIT 5

VALUE OF RESOURCES UTILIZED BY PDC PROGRAM COMPONENT

THIRD PROGRAM YEAR

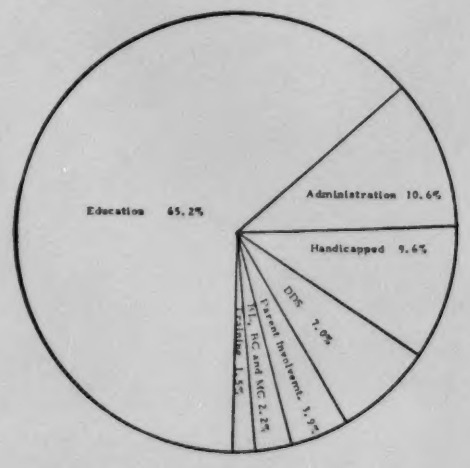
	ADMINISTRATION		EDUCATION		BL-BC/MC		HANDICAPPED		PARENTS		DSS		TRAINING		TOTAL	
	Dollars	%	Dollars	%	Dollars	%	Dollars	%	Dollars	%	Dollars	%	Dollars	%	Dollars	%*
ECS PROGRAMS																
IOWA	$ 35,831	7.5	$337,516	70.7	$ 0	0.0	$ 71,356	14.9	$12,446	2.6	$17,960	3.8	$ 2,421	0.5	$477,530	100
MARYLAND	91,908	12.9	473,800	66.7	21,120	3.0	4,033	0.6	47,552	6.7	59,924	8.4	12,135	1.7	710,472	100
MICHIGAN	71,784	19.8	223,704	61.8	183	0.1	188	0.1	23,434	6.5	40,175	11.1	2,244	0.6	361,712	100
TEXAS	35,737	9.2	213,289	55.2	25,848	6.7	69,987	18.1	13,687	3.5	19,168	5.0	8,668	2.2	386,384	100
WASHINGTON	36,049	6.4	402,304	71.7	12,870	2.3	43,009	7.7	18,343	3.3	34,161	6.1	14,047	2.5	560,783	100
WEST VIRGINIA	120,276	29.2	178,495	43.3	13,479	3.3	49,774	12.1	14,609	3.5	32,036	7.8	3,722	0.9	412,391	100
TOTALS	$391,585	13.5	$1,829,108	62.9	$73,500	2.5	$238,347	8.2	$130,071	4.5	$203,424	7.0	$43,237	1.5	$2,909,272	100
PSL PROGRAMS																
CALIFORNIA	$ 40,318	10.6	$283,374	74.2	$ 10,526	2.8	$ 12,406	3.2	$ 10,857	2.8	$ 18,666	4.9	$ 5,984	1.6	$ 382,131	100
COLORADO	43,861	6.2	598,127	84.5	9,181	1.3	3,174	0.4	16,706	2.4	36,445	5.1	520	0.1	708,014	100
CONNECTICUT	74,901	7.0	651,233	59.9	14,332	1.3	148,866	13.7	75,450	6.9	99,930	9.2	21,625	2.0	1,086,337	100
FLORIDA	131,988	10.2	763,208	58.8	43,761	3.4	256,164	19.7	18,577	1.4	79,238	6.1	5,096	0.4	1,298,032	100
GEORGIA	43,898	8.8	334,694	67.4	1,697	0.3	25,520	5.1	17,401	3.5	40,360	8.1	32,821	6.6	496,391	100
UTAH	62,125	11.3	382,175	69.2	7,516	1.4	29,070	5.3	22,297	4.0	46,110	8.4	2,606	0.5	551,899	100
PSL TOTALS	$397,091	8.8	3,012,811	66.6	$ 87,013	1.9	$475,200	10.5	$161,288	3.6	$320,749	7.1	$ 68,652	1.5	$4,522,804	100
PDC TOTALS	$788,676	10.6	$4,841,919	65.2	$160,513	2.2	$713,547	9.6	$291,359	3.9	$524,173	7.0	$111,889	1.5	$7,432,076	100

* Percentage may not always total 100.0 due to rounding.

The most striking variation from the typical pattern of resources utilized among the seven PDC components is found in the Iowa site. No resources were allocated for services for bilingual bicultural and multicultural educational activities; while over all 12 PDC sites, the average percentage share was 2.2 percent of the total resources. The lack of effort in this particular component by the Iowa program reflects the racial, ethnic, and dominant language characteristics of its target group. Michigan is another PDC program which recorded a low level of resource utilization in the bilingual bicultural and multicultural component. In the case of Michigan, limited English-speaking Head Start children are placed into the school district's Title I pre-kindergarten and kindergarten programs. Similarly, limited English-speaking children at the elementary level are placed in a separate program. Georgia allocated only a 0.3 percent of its resources to bilingual bicultural and multicultural activities. Although no site implementation visit was made to the Georgia program this year to document their level of activitiy, the cost study data indicate a low priority in this area at that site. The training component at the Georgia site reflects the priority of the Georgia program. Over all the 12 sites, the average percentage share for training was 1.5 percent. The Georgia site allocated 6.7 percent of its resources to training.

EXHIBIT 6

Percent Distribution of Total Program Resources by PDC Component*



*Percentages may not always total 100.0 due to rounding.

Differences among the sites were also found in the area of services for the handicapped. However, in this particular instance the extent of resources utilized was more a function of the state or school district policy and program than of the PDC commitment. Sites in which handicapped or learning disabled children are not served in the regular classroom because of state or district policy will show a low level of resource utilization for the handicapped component. On the other hand, sites which promote mainstreaming will have a high level of resources for the handicapped component.

As shown in Exhibit 7, the distribution of resources utilized among PDC components for the ECS models was similar to the distribution for the PSL models. The widest disparity between the two models occurred in the administration component. The ECS model programs expended 13.5 percent of their funds on the administration component, while the PSL model programs expended only 8.8 percent of their funds on this component.

EXHIBIT 7

Percent Distribution of Total Resources Utilized by Component and Model

	Early Childhood School Models	Preschool-School Linkages Models
Administration	13.5%	8.8%
Education	62.9	66.6
Services to Bilingual Bicultural and Multicultural Children	2.5	1.9
Services to the Handicapped and Learning Disabled	8.2	10.5
Parent Involvement	4.5	3.6
Developmental Support Services	7.0	7.1
Training	1.5	1.5
Total	100.0%*	100.0%

* Percentages may not total 100.0 due to rounding.

4. PDC Grant Expenditures by Program Component

Exhibit 8 presents the PDC grant expenditures by component. The total grant award for all programs was $1,256,276. Of this total, 38.4 percent was spent for administrative services, 26.5 percent for education, 4.3 percent for bilingual bicultural and multicultural activities, 2.3 percent for handicapped services, 10.0 percent for parent involvement, 13.3 percent for developmental support services, and 5.2 percent for training.

EXHIBIT 8
PDC GRANT EXPENDITURES BY PROGRAM COMPONENT
THIRD PROGRAM YEAR

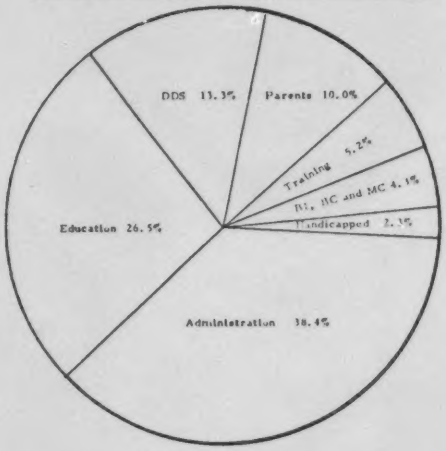
	ADMINISTRATION		EDUCATION		BL-BC/MC		HANDICAPPED		PARENTS		DSS		TRAINING		TOTAL	
	Dollars	%	Dollars	%	Dollars	%	Dollars	%	Dollars	%	Dollars	%	Dollars	%	Dollars	%*
ECS PROGRAMS																
IOWA	$ 32,381	30.2	$ 51,652	48.1	$ 0	0.0	$ 1,832	1.7	6,733	6.3	$ 12,294	11.5	$ 2,421	2.3	$ 107,313	100
MARYLAND	47,791	41.2	18,551	16.0	21,120	18.2	0	0.0	3,186	2.8	14,106	12.2	11,096	9.6	115,850	100
MICHIGAN	51,393	49.6	14,241	13.8	182	0.2	0	0.0	17,493	16.9	18,237	17.6	1,964	1.9	103,510	100
TEXAS	29,664	29.9	39,004	39.3	9,447	9.5	413	0.4	6,926	7.0	6,034	6.1	7,718	7.8	99,206	100
WASHINGTON	31,281	30.0	53,963	51.8	603	0.6	2,761	2.6	5,926	5.7	4,851	4.6	4,848	4.6	104,233	100
WEST VIRGINIA	52,147	51.3	28,146	27.7	3,593	3.5	7,113	7.0	4,875	4.8	4,630	4.6	1,079	1.1	101,583	100
ECS TOTALS	$244,657	38.7	$205,557	32.5	$34,945	5.5	$12,119	2.0	$ 45,139	7.2	$ 60,152	9.5	$29,126	4.6	$ 631,695	100
PSL PROGRAMS																
CALIFORNIA	$ 34,819	39.0	$ 22,527	25.2	$ 2,990	3.4	$ 84	0.1	$ 9,389	10.5	$ 14,755	16.5	$ 4,729	5.3	$ 89,293	100
COLORADO	43,196	43.9	2,861	2.9	7,912	8.0	3,174	3.2	15,279	15.5	25,535	26.0	520	0.5	98,477	100
CONNECTICUT	30,279	23.5	44,918	34.9	6,665	5.2	1,729	0.0	23,004	17.9	8,091	6.3	14,164	11.0	128,850	100
FLORIDA	47,430	52.4	365	0.4	66	0.1	0	0.0	16,195	17.9	22,191	24.5	4,295	4.7	90,542	100
GEORGIA	33,627	36.4	10,642	11.5	1,642	1.8	4,866	5.3	9,098	9.8	21,926	23.8	10,536	11.4	92,337	100
UTAH	48,492	38.8	45,555	36.4	227	0.2	6,996	5.6	8,088	6.5	13,886	11.1	1,838	1.5	125,082	100
PSL TOTALS	$237,843	38.1	$126,868	20.3	$19,502	3.1	$16,849	2.7	$ 81,053	13.0	$106,384	17.0	$ 36,082	5.8	$ 624,581	100
PDC TOTALS	$482,500	38.4	$332,425	26.5	$54,447	4.3	$28,968	2.3	$126,192	10.0	$166,536	13.3	$ 65,208	5.2	$ 1,256,276	100

* Percentages may not always total 100.0 due to rounding.

Exhibit 9 illustrates the distribution of PDC grant expenditures by service component. PDC grants ranged from $128,850 at the Connecticut site to $89,293 at the California site, both incidentally PSL programs. The PDC budgets submitted to ACYF for the third program year reflected each program's individualized programmatic needs. Given the degree of success in the prior "start-up" year of a particular programmatic emphasis, the third program year activities varied from site to site. This variation in activities is reflected in the different amounts of the PDC grant awards.

EXHIBIT 9

Percent Distribution of PDC Grant Expenditures by Component*



*Percentages may not total 100.0 due to rounding.

As a percentage of the total PDC program resources utilized, PDC grants ranged from 7.0 percent at the Florida site to 28.6 percent at the Michigan site. The data show that ECS programs, in comparison to PSL programs, obtained a higher percentage of their total resources from ACYF.

The size of the PDC grant averaged $284 per child for the six ECS sites and $1,138 per child for the six PSL sites. Since the sizes of the grant awards were similar, the difference in these statistics was due to the larger child enrollment at the PSL sites than at the ECS sites.

There were differences among the programs in how they allocated the PDC grant funds to the seven program components. These differences were mainly a factor of the other resources available to the program in its particular community. There was no need to expend PDC monies on components where other resources were readily available. If the resources were not available, PDC then had to make a decision to spend its federal dollars on a particular activity.

5. Value of Resources Utilized by Cost Category

Exhibit 10 presents the distribution of total PDC resources within five major cost accounting categories: personnel, facilities, materials and supplies, contractual services, and travel and transportation. During the third program year, the total PDC resources amounted to $7,432,076. Over all 12 PDC programs, 90.8 percent of the total resources were allocated for personnel, 3.7 percent for facilities, 1.4 percent for materials and supplies, 3.0 percent for contractual services, and 1.2 percent for travel and transportation.

EXHIBIT 10

VALUE OF RESOURCES UTILIZED BY COST CATEGORY
THIRD PROGRAM YEAR

PDC PROGRAMS	PERSONNEL		FACILITIES		MATERIALS		CONTRACTS		TRAVEL		TOTAL	
	Dollars	%	Dollars	%	Dollars	%	Dollars	%	Dollars	%	Dollars	%
ECS PROGRAMS												
IOWA	$ 461,291	96.6	$ 1,765	0.4	$ 6,386	1.3	$ 3,496	0.7	$ 4,592	1.0	$ 477,530	100
MARYLAND	569,787	80.2	122,216	17.2	7,140	1.0	5,649	0.8	5,680	0.8	710,472	100
MICHIGAN	310,581	85.9	17,671	4.9	6,573	1.8	18,111	5.0	8,776	2.4	361,712	100
TEXAS	331,039	85.7	6,433	1.7	20,571	5.3	20,790	5.4	7,551	1.9	386,384	100
WASHINGTON	529,740	94.4	8,323	1.5	6,457	1.2	8,853	1.6	7,410	1.3	560,783	100
WEST VIRGINIA	328,046	79.5	7,411	1.8	11,121	2.7	52,303	12.7	13,510	3.3	412,391	100
ECS TOTALS	$2,530,484	87.0	$163,819	5.6	$58,248	2.0	$109,202	3.8	$47,519	1.6	$2,909,272	100
PSL PROGRAMS												
CALIFORNIA	$ 347,725	91.0	$ 13,892	3.6	$ 5,144	1.4	$ 12,208	3.2	$ 3,162	0.8	$ 382,131	100
COLORADO	680,475	96.1	6,183	0.9	7,127	1.0	9,210	1.3	5,019	0.7	708,014	100
CONNECTICUT	987,187	90.9	72,750	6.7	2,716	0.0	16,572	1.5	7,112	0.7	1,086,337	100
FLORIDA	1,237,635	95.3	6,937	0.5	8,466	0.7	34,697	2.7	10,297	0.8	1,298,032	100
GEORGIA	456,314	91.9	5,665	1.1	16,649	3.4	11,489	2.3	6,274	1.3	496,391	100
UTAH	505,272	91.6	4,355	0.8	4,025	0.7	32,126	5.8	6,121	1.1	551,899	100
PSL TOTALS	$4,214,608	93.2	$109,782	2.4	$44,127	1.0	$116,302	2.6	$37,985	0.8	$4,522,804	100
PDC TOTALS	$6,745,092	90.8	$273,601	3.7	$102,375	1.4	$225,504	3.0	$85,504	1.2	$7,432,076	100

* Percentages may not always total 100.0 due to rounding.

Exhibit 11 further illustrates the percent distribution of PDC resources by cost category. The percent of resources allocated for personnel averaged 90.8 percent for all 12 PDC programs. The percents for individual sites ranged from 79.5 percent in West Virginia to 96.6 percent in Iowa. The percent of resources allocated for facilities was 3.7 percent over all 12 sites. Two sites allocated significantly larger percentages of their resources to this cost category. The Maryland program allocated 17.2 percent, while the Connecticut program allocated 6.7 percent. These findings can be accounted for by the fact that both programs are located in counties in which the cost of facilities is extremely high. In the materials category, the Texas program allocated 5.3 percent of its resources to this category, as opposed to 1.4 percent for all 12 PDC sites and 2.0 percent for all six ECS programs. Georgia allocated 3.4 percent of its resources to materials, as opposed to an average for the six PSL programs of 1.0 percent. There is no apparent reason for these differences other than they reflect program decisions to either purchase materials or to incorporate existing material resources into the PDC effort. In fact, Texas and Georgia actually did expend a large percentage of their PDC grant funds for materials. Finally, West Virginia allocated a large percentage of its resources on contractual services. Of their total resources, 12.7 percent were allocated to this cost category, while the average rate for all 12 PDC programs was 3.0 percent. The reason for this finding is that a portion of the dissemination grant funds that they received were utilized within the PDC program to contract for the production of a PDC movie. Since the film was to be used within the PDC community to improve the program's public relations image and to promote awareness within the PDC community, these funds were considered as part of the total PDC resources at that site and included in the "Other Federal" category.

EXHIBIT 11

Percent Distribution of PDC Resources by Cost Category*

*Percentages may not total 100.0 due to rounding.

The distribution of PDC resources by cost category for the six ECS programs and the six PSL programs are presented in Exhibit 12. The total value of resources for the six ECS programs was $2,909,272. Of this total, 87 percent was allocated for personnel, 5.6 percent for facilities, 2.0 percent for materials and supplies, 3.8 percent for contractual services, and 1.6 percent for travel and transportation. The total value of resources for the six PSL programs was $4,522,804. Of this total, 93.2 percent was allocated for personnel, 2.4 percent for facilities, 1.0 percent for materials and supplies, 2.6 percent for contractual services, and 0.8 percent for travel and transportation.

EXHIBIT 12

Percent Distribution of Total Resources by Cost Category

Cost Category	ECS	PSL
Personnel	87.0%	93.2%
Facilities	5.6	2.4
Materials	2.0	1.0
Contracts	3.8	2.6
Travel	1.6	0.8
Total	100.0%	100.0%

6. PDC Grant Expenditures by Cost Category

Exhibit 13 presents the PDC grant expenditures by cost category for the 12 PDC sites. The total amount of the PDC grants over all programs for the third program year was $1,256,276. Of this total, 72.9 percent was expended for personnel, 2.5 percent for facilities, 5.8 percent for materials and supplies, 12.5 percent for contractual services, and 6.2 percent for travel and transportation.

EXHIBIT 13

PDC GRANT EXPENDITURES BY COST CATEGORY
THIRD PROGRAM YEAR

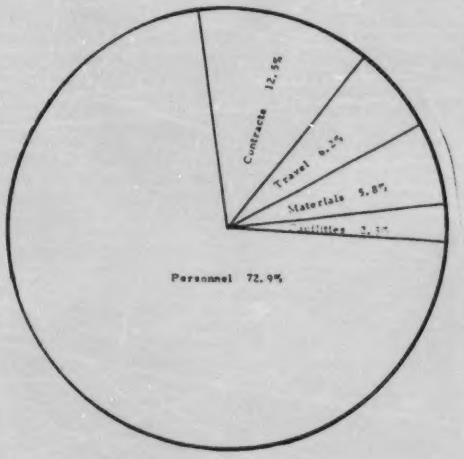
PDC PROGRAMS	PERSONNEL		FACILITIES		MATERIALS		CONTRACTS		TRAVEL		TOTAL	
	Dollars	%	Dollars	%	Dollars	%	Dollars	%	Dollars	%	Dollars	%*
ECS PROGRAMS												
IOWA	$ 91,972	85.7	$ 865	0.8	$ 6,387	6.0	$ 3,496	3.3	$ 4,593	4.3	$ 107,313	100
MARYLAND	103,582	89.4	1,086	0.9	3,477	3.0	2,065	1.8	5,640	4.9	115,850	100
MICHIGAN	74,467	72.0	0	0.0	5,092	4.9	15,610	15.1	8,341	8.0	103,510	100
TEXAS	51,654	52.1	4,156	4.2	16,076	16.2	19,780	20.0	7,540	7.6	99,206	100
WASHINGTON	83,786	80.4	0	0.0	4,450	4.3	8,587	8.2	7,410	7.1	104,233	100
WEST VIRGINIA	73,307	72.2	2,141	2.1	3,012	3.0	16,275	16.0	6,848	6.7	101,583	100
ECS TOTALS	$478,768	75.8	$ 8,248	1.3	$38,494	6.1	$ 65,813	10.4	$40,372	6.4	$631,695	100
PSL PROGRAMS												
CALIFORNIA	$ 59,345	66.5	$ 9,544	10.7	$ 5,033	5.6	$ 12,209	13.7	$ 3,162	3.5	$ 89,293	100
COLORADO	76,137	77.3	2,318	2.4	5,980	6.1	9,059	9.2	4,983	5.1	98,477	100
CONNECTICUT	106,684	82.8	625	0.5	2,057	1.6	12,372	9.6	7,112	5.5	128,850	100
FLORIDA	51,335	56.7	6,937	7.7	7,976	8.8	13,997	15.5	10,297	11.4	90,542	100
GEORGIA	60,266	65.3	2,114	2.3	12,194	13.2	11,489	12.4	6,274	6.8	92,337	100
UTAH	83,349	66.6	2,042	1.6	1,444	1.2	32,126	25.7	6,121	4.9	125,082	100
PSL TOTALS	$437,116	70.0	$23,580	3.8	$34,684	5.6	$ 91,252	14.6	$37,949	6.1	$ 624,581	100
PDC TOTALS	$915,884	72.9	$31,828	2.5	$73,178	5.8	$157,065	12.5	$78,321	6.2	$1,256,276	100

* Percentages may not total 100.0 due to rounding.

Exhibit 14 illustrates the distribution of PDC grant monies by cost category. PDC grant expenditures for personnel varied from $51,335 in Florida to $106,684 in Connecticut. The percentage expended on personnel varied from 52.1 percent in Utah to 89.4 percent in Maryland. The differences found among sites varied with the availability of resources from other sources. For example, in West Virginia the education specialist position is fully funded by the school district. In Florida, the local CETA program funds a full-time receptionist. Facility costs also varied with the availability of existing resources. If space was readily available, school districts were more than willing to accommodate the PDC staff. If space was critical, as in Florida, the PDC program had to lease more expensive space on the local economy. The materials expenditures were also a function of the availability of existing and/or potential resources. In the case of Texas and Georgia, the large proportions of the PDC grant expended on materials was probably a result of an unavailability or scarcity of materials and supplies in their communities. PDC grant expenditures for contractual services also varied across sites. These differences were largely due to the program emphasis during the year. If, for example, a program expanded its activities during the third program year, consultants and experts were required to assist the program. In other cases the difference may have been due to funds spent for promoting PDC within the community.

EXHIBIT 14

Percent Distribution of PDC Grants by Cost Category*



The PDC grant expenditures for travel and transportation varied between 3.5 percent and 8.0 percent, except for Florida which expended 11.4 percent of the PDC grant on travel. The difference in Florida was due primarily to the developmental support service outreach workers who worked with the migrant community in a rural area. Their mileage costs were charged to PDC funds. PDC funds were expended by all programs for travel to national PDC conferences. This was the major expense within the travel and transportation category. The expenditures varied, of course, depending on the distances of these conferences from the program sites.

Exhibit 15 presents the percent distribution of the PDC grants for the six ECS programs and the six PSL programs by the five cost accounting categories. The ECS programs expended 75.8 percent of their PDC grants on personnel, 1.3 percent for facilities, 6.1 percent for materials,and supplies, 10.4 percent for contractual services, and 6.4 percent for travel and transportation. Of the six PSL programs, 70 percent of their PDC grants was expended for personnel resources, 3.8 percent for facilities, 5.6 percent for materials and supplies, 14.6 percent for contractual services, and 6.1 percent for travel.

EXHIBIT 15

Percent Distribution of PDC Grant Expenditures by Cost Category and by Model

Cost Category	Early Childhood School Model	Preschool-School Linkages Model
Personnel	75.8%	70.0%
Facilities	1.3	3.8
Materials	6.1	5.6
Contracts	10.4	14.6
Travel	6.4	6.1
Total	100.0%	100.0%*

* Percentages may not total 100.0 due to rounding.

D. Comparison Program Cost Considerations

During the third PDC program year, the Cost Study was expanded to include the collection and analysis of cost data from comparison programs. These data were collected from the Head Start centers and elementary schools which had been identified as the comparison programs for the Impact Study. No comparison program was ever identified at the Georgia site and, thus, no data are presented for this site in this section of the report. Similarly, only nine sites were included in this year's Implementation Study due to the lack of OMB clearance of several data collection instruments. Consequently, data on the number of PDC children, teachers, and aides per grade level at the three remaining sites - Colorado, Georgia, and Utah - could not be included in any comparative analysis. Only the total number of PDC children during the third program year was obtained from these three sites. The numbers of students, teachers, and aides per grade level are presented for all the other comparison programs in order to provide a perspective for the comparative analyses.

Major difficulty was encountered in acquiring complete and uniform cost data from all comparison programs. The difficulties stemmed mainly from the fact that the comparison programs did not have a record-keeping system similar to the one established for PDC programs. Resource utilization data were acquired through a series of interviews with center directors, elementary school principals, and administrative support staff from both the Head Start program and school district. The data that were acquired differed not only in origin but in validity and reliability. At PDC programs, data were usually available from one centralized source. At comparison programs, data were obtained from a variety of sources. For the most part, the only hard data available from the comparison schools were personnel costs acquired from payroll records. In order to derive data comparable to those for PDC, personnel costs were calculated or estimated, rather than taken from actual utilization records as in the case of the PDC programs. The percentage of time an individual spent on a given activity similar to a PDC activity was obtained through personal interviews. These time utilization levels were based on the best estimates of the individuals interviewed and on the judgment of the cost specialists. It should be noted that most PDC resources (90.4%) were used for personnel. Consequently, the cost data obtained from the comparison programs are mainly personnel costs and are comparable on that basis. The remainder of the comparison program costs (non-personnel) were derived from estimates, budgets, or guesses since records, if kept at all, were aggregates for an entire program, school, or school district.

E. Comparison Program Cost Findings

In this section, the major findings of the comparison program data at each of the sites are briefly discussed. Following the narrative, the PDC and comparison programs' cost data are presented. The percent of resources utilized by program component is compared. This approach was used in order to adjust for the greater number of elementary schools and children in the comparison programs as compared to the PDC programs.

Analysis of the data reveals some interesting facts concerning the value of resources utilized per child. For all 11 PDC programs included in the comparative cost analysis, the mean value of resources utilized was $1,110 per child. On the other hand, the mean value of resources utilized was $918 per child for all 11 comparison programs. The difference of $192 per child is approximately equal to the size of the PDC grant per child ($186). Thus, the PDC grant accounts for 97 percent of the difference in resources utilized by the PDC and comparison programs.

Another interesting finding arises out of comparing the PDC programs' and the comparison programs' values of personnel resources. The total personnel resources utilized by the PDC programs represents 90.7 percent of all the resources utilized in the PDC effort. For the comparison programs, the total personnel resources utilized represents 98.2 percent of all the resources utilized in activities "similar" to the PDC effort. To compare the aggregate personnel resources, the total dollar figures were translated into resources per child. The mean personnel resources utilized per child at the PDC programs was $1,007; whereas, the mean personnel resource per child at the comparison programs was $901. The amount of the PDC grant that was allocated to personnel was approximately equal to the difference between the PDC and comparison program figures.

The following paragraphs summarize some of the more interesting findings at each site. These should be interpreted cautiously, however, since no implementation data were collected from comparison schools due to lack of OMB clearance of a number of the survey instruments. Thus, there is no adequate information about the programs at the comparison programs to support the cost data that were collected.

California

The value of resources per child at the PDC program was approximately 10 percent higher than at the comparison program ($1,309 at PDC and $1,185 at the comparison program). No resources were allocated to training, parent involvement, or bilingual bicultural and multicultural education at the comparison program. Except for this, the distribution of resources across components for PDC was similar to the distribution for the comparison program.

Colorado

The value of resources per child at the PDC program was approximately 41 percent higher than at the comparison program ($1,466 at PDC and $1,039 at the comparison program). No resources were attributed to training or bilingual bicultural and multicultural education at the comparison program. Otherwise, the distribution of resources across components for PDC was similar to the distribution for the comparison program.

Connecticut

The value of resources per child at the PDC program was approximately 35 percent higher than at the comparison program ($1,148 at the PDC and $848 at the comparison program). No resources at the comparison program were attributed to training or parent involvement. The PDC program utilized a larger percentage of its resources on developmental support services and parent involvement than did the comparison program; the opposite was true for the education and handicapped components.

Florida

The value of resources per child at the PDC program was approximately 50 percent higher than at the comparison program ($1,056 at PDC and $704 at the comparison program). The PDC program utilized a larger percentage of its resources on the handicapped component than did the comparison program; the opposite was true for administration and education where the comparison program utilized larger proportions of their resources.

Iowa

Both the PDC program and the comparison program have similar value of resources per child ratios ($1,247 at PDC and $1,240 at the comparison program). The comparison program utilized a larger percentage of their resources on the handicapped component than did PDC. PDC, on the other hand, utilized a larger portion of its resources on the education component than did the comparison program.

Maryland

The PDC program's value of resources per child was approximately 56 percent higher than at the comparison program ($1,364 and $873, respectively). No resources were allocated to bilingual bicultural and multicultural education at the comparison program. The PDC program utilized larger percentages of resources on developmental support services and parent involvement than did the comparison program; the opposite was true for administration and education where the comparison program utilized larger percentages of resources.

Michigan

The values of resources per child were similar at PDC and at the comparison program ($996 at PDC and $992 at the comparison program). No resources were attributed to training and bilingual bicultural and multicultural education at the comparison program. The PDC program utilized larger percentages of resources for administration, developmental support services, and parent involvement than did the comparison program. On the other hand, the comparison program utilized a larger percentage of resources on handicapped services than did PDC.

Texas

The value of resources per child at the PDC program was 96 percent higher than at the comparison program ($1,230 at PDC and $627 at the comparison program). No resources were attributed to training and parent involvement at the comparison program. The comparison program utilized a larger percentage of resources for bilingual bicultural and multicultural education than did the PDC program. Differences between PDC and the comparison programs for the other components were small.

Utah

The value of resources per child at the comparison program was 29 percent higher than at the PDC program ($665 at the comparison program and $514 at PDC). No resources were attributed to bilingual bicultural and multicultural education at the comparison program; however, the comparison program utilized a larger percentage of resources for handicapped services than did the PDC program. Differences between the other components were small.

Washington

The value of resources per child at the comparison program was 8 percent higher than at the PDC program ($1,610 at the comparison program and $1,488 at PDC). The comparison program did not allocate any of its resources to training or bilingual bicultural and multicultural education. The PDC program utilized a larger percentage of resources on handicapped services than did the comparison program. The opposite was true for administration where the comparison program utilized a larger percentage of resources.

West Virginia

The value of resources per child at the PDC program was approximately 20 percent higher than at the comparison program ($1,562 at PDC and $1,306 at the comparison program). No resources were allocated to training or bilingual bicultural and multicultural education at the comparison program. The PDC program utilized larger percentages of resources on administration and handicapped services than did the comparison program. On the other hand, the comparison program utilized larger proportions of resources on the education component than did the PDC program.

Exhibits 16 through 26 show the distribution of PDC and comparison program resources by component at each site. The total number of students and the value of resources per child is also given. For each site, the number of students, teachers, and aides by grade level is shown for the PDC and comparison programs.

EXHIBIT 16

CALIFORNIA

Distribution of PDC and Comparison Program Resources by Component*

Component	PDC	Comparison Program
Administration	10.6%	7.7%
Education	74.2%	78.2%
Bilingual/Multicultural	2.8%	0.0%
Handicapped	3.2%	7.5%
Parent Involvement	2.8%	0.0%
Developmental Support Services	4.9%	6.7%
Training	1.6%	0.0%
Total	100.0%	100.0%
Number of Children	292	489
Value of Resources per Child	$1,309	$1,189

*Percentages may not always total 100.0 due to rounding

Site Characteristics

	PDC Program			Comparison Program		
Grade Level	Children	Teachers	Aides	Children	Teachers	Aides
Head Start	45	4.0	11.0	58	5.0	4.0
Kindergarten	62	2.0	3.0	96	3.0	4.0
Grade 1	79	3.0	3.0	131	4.5	4.0
Grade 2	50	2.0	2.0	94	3.5	4.0
Grade 3	56	2.0	3.0	110	4.0	2.0
Total	292	13.0	22.0	489	20.0	18.0

EXHIBIT 17

COLORADO

Distribution of PDC and Comparison Program Resources by Component*

Component	PDC	Comparison Program
Administration	6.2%	8.3%
Education	84.5%	86.0%
Bilingual/Multicultural	1.3%	0.0%
Handicapped	0.4%	1.4%
Parent Involvement	2.4%	0.4%
Developmental Support Services	5.1%	3.9%
Training	0.1%	0.0%
Total	100.0%	100.0%
Number of Children	483	625
Value of Resources per Child	$1,309	$1,039

*Percentages may not always total 100.0 due to rounding.

Site Characteristics

	PDC Program*			Comparison Program		
Grade Level	Children	Teachers	Aides	Children	Teachers	Aides
Head Start	N/A	N/A	N/A	67	2.0	4.0
Kindergarten	N/A	N/A	N/A	157	3.0	0.5
Grade 1	N/A	N/A	N/A	153	6.5	0.0
Grade 2	N/A	N/A	N/A	130	5.5	0.0
Grade 3	N/A	N/A	N/A	118	5.5	0.0
TOTAL	483	N/A	N/A	625	22.5	4.5

*Only total number of children was obtained. Breakdown by grade level was not obtained due to lack of OMB clearance preventing the collection of these data.
N/A = Not available.

EXHIBIT 18

CONNECTICUT

Distribution of PDC and Comparison Program Resources by Component

Component	PDC	Comparison Program
Administration	7.0%	10.7%
Education	59.9%	66.2%
Bilingual/Multicultural	1.3%	1.5%
Handicapped	13.7%	18.7%
Parent Involvement	6.9%	0.0%
Developmental Support Services	9.2%	2.8%
Training	2.0%	0.0%
Total	100.0%	100.0%
Number of Children	946	1,459
Value of Resources per Child	$1,148	$ 848

*Percentages may not always total 100.0 due to rounding.

Site Characteristics

	PDC Program			Comparison Program		
Grade Level	Children	Teachers	Aides	Children	Teachers	Aides
Head Start	56	3.0	3.0	60	3.0	3.0
Kindergarten	244	7.0	3.0	319	10.5	0.0
Grade 1	242	10.5	2.0	350	14.0	1.0
Grade 2	197	8.0	2.0	358	14.0	0.0
Grade 3	207	9.0	2.0	372	12.0	0.0
TOTAL	946	37.5	12.0	1,459	53.5	4.0

EXHIBIT 19

FLORIDA

Distribution of PDC and Comparison Program Resources by Component*

Component	PDC	Comparison Program
Administration	10.2%	17.9%
Education	58.8%	70.0%
Bilingual/Multicultural	3.4%	1.4%
Handicapped	19.7%	8.5%
Parent Involvement	1.4%	0.1%
Developmental Support Services	6.1%	1.7%
Training	0.4%	0.4%
Total	100.0%	100.0%
Number of Children	1,229	984
Value of Resources per Child	$1,056	$704

*Percentages may not always total 100.0 due to rounding

Site Characteristics

	PDC Program			Comparison Program		
Grade Level	Children	Teachers	Aides	Children	Teachers	Aides
Head Start	45	4.0	13.0	105	3.0	9.0
Kindergarten	221	8.0	8.5	194	7.0	6.5
Grade 1	281	11.5	4.5	254	9.0	1.0
Grade 2	224	8.5	3.5	239	9.0	1.0
Grade 3	251	8.5	2.5	192	9.0	1.0
ECE Center	207	16.0	9.0	NA	NA	NA
Total	1,229	56.5	41.0	984	37.0	18.5

EXHIBIT 20

IOWA

Distribution of PDC and Comparison Program Resources by Component*

Component	PDC	Comparison Program
Administration	7.5%	9.9%
Education	70.7%	59.0%
Bilingual/Multicultural	0.0%	0.0%
Handicapped	14.9%	29.2%
Parent Involvement	2.6%	0.3%
Developmental Support Services	3.8%	1.6%
Training	0.5%	0.0%
Total	100.0%	100.0%
Number of Children	383	602
Value of Resources per Child	$1 247	$1,240

* Percentages may not always total 100.0 due to rounding.

Site Characteristics

	PDC Program			Comparison Program		
Grade Level	Children	Teachers	Aides	Children	Teachers	Aides
Head Start	57	2.0	2.0	65	3.0	2.5
Kindergarten	113	2.0	1.0	161	4.0	0.0
Grade 1	76	4.0	1.0	144	6.0	0.0
Grade 2	79	3.0	1.0	137	4.5	0.0
Grade 3	58	3.0	1.0	95	5.5	1.0
TOTAL	383	14.0	6.0	602	23.0	3.5

EXHIBIT 21

MARYLAND

Distribution of PDC and Comparison Program Resources by Component*

Component	PDC	Comparison Program
Administration	12.9%	20.6%
Education	66.7%	72.3%
Bilingual/Multicultural	3.0%	0.0%
Handicapped	0.6%	1.9%
Parent Involvement	6.7%	1.0%
Development Support Services	8.4%	3.4%
Training	1.7%	0.8%
Total	100.0%	100.0%
Number of Children	521	456
Value of Resources per Child	$1,364	$873

*Percentages may not always total 100.0 due to rounding.

Site Characteristics

	PDC Program			Comparison Program		
Grade Level	Children	Teachers	Aides	Children	Teachers	Aides
Head Start	57	2.0	2.0	64	4.0	2.5
Kindergarten	136	3.0	3.0	102	4.0	0.0
Grade 1	118	4.0	3.0	105	5.0	2.5
Grade 2	110	5.0	4.0	104	6.0	2.8
Grade 3	100	4.0	2.0	81	4.5	1.3
TOTAL	521	18.0	14.0	456	23.5	9.1

EXHIBIT 22

MICHIGAN

Distribution of PDC and Comparison Program Resources by Component*

Component	PDC	Comparison Program
Administration	19.8%	14.4%
Education	61.8%	65.4%
Bilingual/Multicultural	0.1%	0.0%
Handicapped	0.1%	17.7%
Parent Involvement	6.5%	0.1%
Developmental Support Services	11.1%	2.4%
Training	0.6%	0.0%
Total	100.0%	100.0%
Number of Children	363	2,387
Value of Resources per Child	$996	$992

*Percentages may not always total 100.0 due to rounding

Site Characteristics

	PDC Program			Comparison Program		
Grade Level	Children	Teachers	Aides	Children	Teachers	Aides
Head Start	75	2.0	4.0	256	7.0	1.0
Kindergarten	93	2.0	0.0	552	11.5	7.0
Grades 1 - 3				624	21.5	1.5
including	195	8.0	4.0	492	17.5	1.0
special education				463	18.5	1.0
TOTAL	363	12.0	8.0	2,387	76.0	11.5

EXHIBIT 24

UTAH

Distribution of PDC and Comparison Program Resources by Component*

Component	PDC	Comparison Program
Administration	11.3%	8.3%
Education	69.2%	74.6%
Bilingual/Multicultural	1.4%	0.0%
Handicapped	5.3%	12.5%
Parent Involvement	4.0%	0.2%
Developmental Support Services	8.3%	4.5%
Training	0.5%	0.2%
Total	100.0%	100.0%
Number of Children	1,074	1,497
Value of Resources per Child	$514	$665

*Percentages may not always total 100.0 due to rounding.

Site Characteristics

	PDC Program*			Comparison Program		
Grade Level	Children	Teachers	Aides	Children	Teachers	Aides
Head Start	N/A	N/A	N/A	160	8.0	8.0
Kindergarten	N/A	N/A	N/A	377	11.0	7.5
Grade 1	N/A	N/A	N/A	369	16.0	2.0
Grade 2	N/A	N/A	N/A	320	14.0	2.0
Grade 3	N/A	N/A	N/A	271	12.0	2.0
TOTAL	1074	N/A	N/A	1497	61.0	21.5

*Only total number of children was obtained. Breakdown by grade level was not obtained due to lack of OMB Clearance preventing the collection of these data.

N/A = Not available.

EXHIBIT 25

WASHINGTON

Distribution of PDC and Comparison Program Resources by Component

Component	PDC	Comparison Program
Administration	6.4%	11.8%
Education	71.7%	74.9%
Bilingual/Multicultural	2.3%	0.0%
Handicapped	7.7%	1.8%
Parent Involvement	3.3%	1.0%
Development Support Services	6.1%	10.6%
Training	2.5%	0.0%
Total	100.0%	100.0%
Number of Children	377	587
Value of Resources per Child	$1.488	$1,610

*Percentages may not always total 100,0 due to rounding

Site Characteristics

	PDC Program			Comparison Program		
Grade Level	Children	Teachers	Aides	Children	Teachers	Aides
Head Start	60	3.0	3.0	94	5.0	6.0
Kindergarten	88	3.0	3.0	141	6.0	7.0
Grade 1	86	3.0	3.0	141	6.0	6.0
Grade 2	65	3.0	3.0	103	5.0	5.0
Grade 3	78	3.0	3.0	108	5.0	5.0
TOTAL	377	15.0	15.0	587	27.0	29.0

EXHIBIT 26

WEST VIRGINIA

Distribution of PDC and Comparison Program Resources by Component*

Component	PDC	Comparison Program
Administration	29.2%	6.9%
Education	43.3%	81.5%
Bilingual/Multicultural	3.3%	0.0%
Handicapped	12.1%	3.3%
Parent Involvement	3.5%	4.0%
Developmental Support Services	7.8%	4.3%
Training	0.9%	0.0%
Total	100.0%	100.0%
Number of Children	264	318
Value of Resources per Child	$1,562	$1,306

*Percentages may not always total 100.0 due to rounding.

Site Characteristics

	PDC Program			Comparison Program		
Grade Level	Children	Teachers	Aides	Children	Teachers	Aides
Head Start	42	2.0	2.0	34	2.0	1.5
Kindergarten	78	2.0	2.0	88	2.5	2.0
Grade 1	49	2.0	2.0	62	4.5	4.0
Grade 2	43	2.0	0.0	64	4.5	2.0
Grade 3	52	2.0	0.0	70	4.5	3.0
TOTAL	264	10.0	6.0	318	18.0	12.5

F. Summarization and Conclusion

The Cost Study for the third PDC program year reports the sources and uses of PDC resources. In this section we will summarize the major findings and draw some conclusion regarding the functional relationship that were found. The discussion will focus first on resource sources; secondly, on resources utilized in each of the seven program components; thirdly on resources utilized within the five major cost accounting categories; and lastly on the comparison program findings.

PDC Sources

In terms of support and commitment from sources other than ACYF, school districts provided the largest share of total dollar resources during the third PDC program year. The value of their input was highly related to the total number of PDC elementary school children being served. The correlation coefficient between the dollar value of resources contributed by the school systems and the number of elementary students served (K-3) at the 12 PDC sites was + .93. On the other hand, the correlation between resources contributed by Head Start and number of Head Start children was + .18. The amounts of other federal and local community contributions are a function of both resource availability and the efforts of the PDC staff within the PDC community.

PDC Service Components

PDC programs implemented seven major service components: (Administration; Education; etc.). The data for the third PDC program year show that varying amounts of resources were utilized within the seven components by the 12 PDC sites. Over all 12 PDC sites the distribution of total resources utilized by component was as follows:

Administration	10.6 %
Education	65.2 %
Bilingual Bicultural and Multicultural Education	2.2 %
Services for the Handicapped and Learning Disabled	9.6 %
Parent Involvement	3.9 %
Developmental Support Services	7.0 %
Training	1.5 %

Across sites, the exact ordering differed but all sites utilized the largest proportion of their total resources on educational activities. Administration and service for the handicapped alternated as the second and third largest components, while the remaining components followed, with very few exceptions, the following pattern: DSS, fourth; Parent Involvement, fifth; bilingual bicultural and multicultural, and Training, seventh.

Cost Accounting Categories

In identifying the PDC resources utilized during the third program year it was also determined that over all 12 PDC sites, approximately 90 percent of the resources utilized were for personnel. The percent of resources utilized within each of the 12 PDC programs varied from site to site, but even after discounting for regional wage differentials, the average cost remained above 85 percent.

Comparison Program Cost

The difference between the resources utilized per child of the PDC and comparison programs is approximately equal to the PDC grant dollars per child. PDC programs utilized more resources per child than did their respective comparison programs, but that marginal difference is almost exactly equal to the resources in the from of the PDC grant. The data also show that the patterns of resources utilized among the seven PDC program components were similar between the PDC programs and their respective comparison program.

The intent of this report is to present data on the utilization of resources by the PDC programs. These data show the extent of the contribution made by various sources to the PDC program and how the PDC programs utilized these resources by program component (administration, education, etc.) and by cost category (personnel, facilities, etc.). No conclusions should be reached regarding the effectiveness of the PDC program from these data nor from the comparative analyses between the PDC and comparison programs. Questions of program effectiveness will be addressed in the final evaluation report where integrated analyses of the implementation, impact, and resource utilization data will be presented. These analyses will include the following:

- comparison of the resources utilized during the second and third program years;
- determination of the extent of the relationships between resources utilized and degree of program implementation as measured by the Implementation Rating Instrument (IRI) scales; these relationships will be examined by program component both within and across sites; and
- determination of the extent of the relationships between resources utilized and program impact.

APPENDICES

Appendix I. THIRD YEAR COST COLLECTION PROCESS
Appendix II. PDC DATA COLLECTION INSTRUMENTS
Appendix III. STANDARD DEFINITIONS

PROJECT DEVELOPMENTAL CONTINUITY (PDC)

DATA COLLECTION PROCEDURES

A. PRE-COLLECTION ACTIVITIES

TASK 1: Review Program Background - The background notebook developed for the Winter '77 Implementation Study for each PDC site should be reviewed in order to familiarize yourself with the program activities that took place in the planning, start-up and operational phases of the PDC program. This review will expand your program knowledge, enabling you to communicate intelligently with program personnel and school officials and will facilitate your cost collection effort by providing the means of linking costs figures with the program's service components.

TASK 2: Review Non-Cash Contributions - All contributions made in support of the PDC program have been recorded on Non-Cash Contribution Lists (DA/OCD Worksheet # 1) and have been submitted to DA on a quarterly basis. Any contribution of monetary value - personnel, space and equipment, supplies and materials, and services - utilized in the PDC program were to be recorded on this worksheet. The line item entries call for describing the item, indicating the source, computing a fair market value, indicating the number of months, days or hours it was used in the PDC effort, computing a total cost value and finally categorizing the item into the PDC service component in which it was expended. This particular worksheet has resulted in more discrepancies than any of the other cost accounting worksheets. These worksheets, which have been submitted since July 1, 1976 should be carefully examined for completeness and allowability. Completeness can be determined by identifying which columns on the form are either missing or too vague. In either case, notate and followup on-site. Allowability, on the other hand, will be determined by the cost accounting guidelines established in the PDC cost manual dated September 1975. Familiarize yourself completely with the cost definitions and allowability interpretations in the cost manual. Notate the questionable line entry items and probe for additional information on-site so as to determine allowability. Any disagreements between the PDC coordinator and yourself will

be settled by the DA cost analyst upon your return. Just be sure to gather all the facts surrounding the issue and include them in your site report.

TASK 3: Review Time Utilization Logs - Each program will have submitted their Program's Time Utilization Logs (DA/OCD Worksheet # 2) for the first two quarters of fiscal year 1977. The worksheets were to be filled out for each PDC-funded staff position (part-time and/or full-time). The log is to be filled out for one pre-selected week in each of the four quarters of the fiscal year. Each staff member's work week is allocated among the PDC service components on an hourly basis and percentages of the total work week are computed. Most programs have faithfully submitted their Time Utilization Logs on a timely basis. Initial review upon receipt has disclosed that most programs are filling the worksheets completely and accurately. The only major discrepancy has been where an individual responsible for coordinating two or more PDC service components has been doubling the time allocated. (For example, 40 hours to education and 40 hours to Handicapped Services). If this is found in your review, notate the discrepancy and plan to meet with that particular individual to correctly allocate the individual's total work week between the two or more components. The only other probable discrepancy will be the failure to submit a Time Utilization Log on part-time staff members paid out of PDC funds. Compare the Time Utilization Logs with the program's organizational structure to verify that logs have been submitted on all affected personnel. Notate which logs are missing and follow up on site.

TASK 4: Confirm Site Visitation - On Monday of the week prior to your visit, you will be responsible for calling the PDC Coordinator and confirming your site visit dates and data collection objectives, both at the experimental site and at the control Head Start centers and elementary schools. A letter of notification will have been mailed to each PDC coordinator outlining the cost collection tasks and acknowledging the dates for the site visitation. A copy of this letter will be provided in anticipation of your confirmation call. Your primary task in this conversation is to be sure that the PDC Coordinator has a complete understanding of your collection tasks and time schedule and that all necessary records and personnel will be ready for your visit.

TASK 5: Provide for Personal Logistics - As part of your pre-collection activities, you will also be responsible for arranging for your own airline reservations, travel advance, rental car, and motel accommodations. The per diem rate is $33.00 and mileage on your personal car will be paid at $0.15 per mile. All other DA travel regulations and policies are applicable. The only other requirement will be that you notify both the DA Project Director and Cost Analyst of your final travel and motel accommodations prior to your departure.

TASK 6: Inventory Cost Worksheets - Last but not the least important task is the responsibility to insure that you have sufficient quantities of all DA/OCD Worksheets necessary to complete all onsite data collection objectives. A checklist of PDC Cost Worksheets is included in the appendix to facilitate your inventory.

B. ONSITE COLLECTION ACTIVITIES

TASK 1: Meet with PDC Coordinator - This initial meeting with the PDC coordinator will provide you the opportunity to personally discuss each of the cost data collection tasks. The objective of the meeting will be to identify the persons and records that you will need in order to complete your collection objectives. Once all of the persons and records have been identified, you will be in a position to begin constructing a more specific appointments schedule. PDC coordinators were requested to make appointments with certain key individuals (reference letter of Notification in appendix). If the appointments have not been made, you will have to begin calling for appointments. This is especially critical for Head Start and school officials at the control sites, who have never been involved in previous cost collection efforts. If appointments have been made, you should confirm them by telephone two days before each appointment.

TASK 2: Resolve Non-Cash Contribution Discrepancies - Working with the PDC coordinator or a component coordinator, your first actual data collection task will be to follow-up on each of the questionable entires identified in the pre-collection review. Missing data should be pursued until the line item entry is complete (i. e., a total cost figure can be computed). Issues of allowability should also be fully investigated until a determination can be reached and agreed upon. Remember, if allowability issues cannot be settled onsite, sufficient data, representing both sides of the question, should be gathered and included in your site report. The DA cost analyst will make the final determination.

TASK 3: Forecast Non-Cash Contributions - For the fourth quarter of Fiscal Year 1977. This task will be completed in coordination with the PDC coordinator. Using a blank set of Non-Cash Contribution Worksheets (DA/OCD Worksheet # 1), all probable contributions that can realistically be expected to materialize in the last quarter of Fiscal Year 1977 (April - June 1977) are to be recorded. In completing this task, the PDC coordinator should project on-going contributions (for example, PDC teachers salaries paid out of funds other than PDC) and review previous one-time contribution which may occur once again. Another means of accurately projecting fourth-quarter contributions would also include reviewing contributions recorded during the same time period a year ago and referencing the program's annual Budget and Plan. The PDC coordinator should be advised that we are seeking the best possible estimates in order to conduct an analysis as early as possible. Programs will still be required to record actual contribution during the fourth quarter and forward them to DA by no later than July 15, 1977. At that time, actual data will be substituted for the projected data prior to finalizing any cost study findings and recommendations.

TASK 4: Verify Time Utilization Logs - In conjunction with the PDC coordinator your next task will be to fill out a Time Utilization Log for each program staff member for whom a log was not submitted during the first three fiscal quarters of '77. In addition, it may be necessary to reallocate the number of hours a given individual worked on two or more PDC service components. After these logs have been completed, you should have three logs filled out for each program staff person (full-time or part-time) paid out of PDC funds. Each log will represent one pre-selected, workweek in each of the past three quarters of

the current fiscal year ('77). The first quarter was July - September 1976; the second October - December 1976; and third will be for January - March 1977.

TASK 5: Forecast Staff Time Utilization - For the fourth quarter of fiscal year 1977. Again this task will be completed in coordination with the PDC program coordinator. One Staff Time Utilization Log (DA/OCD Worksheet # 2) must be filled out for each program staff member (full-time and part-time) paid out of PDC funds. As in the Non-Cash Contribution forecasts, the estimation will be incorporated into DA's preliminary data analysis. Programs will still be required to fill out time utilization logs for the pre-selected work week in the fourth quarter. These actual time logs will then be forwarded to DA by no later than July 15, 1977. At that time actual time expended will be substituted for the projected data.

TASK 6: Categorize PDC Cash Expenditures - This task may have to involve one or all of the following individuals:

- The PDC coordinator;
- The PDC cost coordinator;
- PDC component coordinators;
- The program or school district bookkeeper;
- The finance officer of the school district or grantee; and/or
- Whoever maintains the accounting records for the PDC program.

The objective is to transpose each entry in the PDC Cash Disbursement Journal into the PDC Transactions Sheet (DA/OCD Worksheet # 4). As each of the cash disbursements for the year-to-date are recorded, each entry must be categorized according to the appropriate PDC service component code. The categorization code may have been entered along side the Cash Disbursement Journal Entry in which case the task is completed.

If the code is not entered in the journal, the next step will be to review the purchase orders/invoices. The categorization may have been recorded on the purchase order/invoice. If not, the description of the item or services purchased may assist you in making the proper determination. If you are still unable to make a determination, your next step will be to have the most knowledgeable person(s) review the questionable purchase orders/invoices and provide you with additional information on the surrounding circumstances in order to properly code your entry. there will be approximately eight (8) months of Journal entries to review and code. This particular tasks will be the most tedious and time consuming data collection effort. Short cuts such as xeroxing or computer printouts should be sought as long as all of the data required on the PDC Transaction Sheets are obtained.

TASK 7: Collect Current PDC Personnel Costs - Salaries, wages, and fringe benefit data for all full-time and part-time PDC positions will be readily available from the payroll records. The PDC Coordinator may have the information and records ready for your review. The letter of notification will request this data specifically. If the PDC coordinator has been unable to acquire data, you will have to seek the information yourself. Access to the payroll records will most probably not be available at the program offices. The procedure you should follow is to contact the Head Start director and the elementary school principals who may have the information readily available. If they do not, you should then proceed to the school district's or the grantee's finance office. As part of the data collection protocol, you will need to coordinate with the district superintendent or the grantee director. The specific personnel cost data you will need to acquire are detailed in the Personal Cost Sheets (DA/OCD Worksheet # 3). The objective will be to identify the salaries, wages, and fringe factors that are applicable to all PDC personnel during FY 1977. Any changes in these personnel costs during mid-year should be notated. In addition any anticipated changes in personnel costs for the fourth quarter of FY 1977 should also be noted. In addition to establishing the salaries, wages, and fringe benefits (or factors) for PDC personnel, their source of funding should also be clearly identified and prorated. For example, the salary of a given PDC teacher may be derived 50 percent from PDC grant monies and 50 percent from Title I.

Finally, the salaries, wages, and fringe benefit of personnel who contributed to the PDC effort and whose services were recorded on the Non-Cash Contribution Lists (DA/OCD Worksheet # 1) without specifying a salary, wages or fringe factors can also be acquired as part of this task.

TASK 8: Meet with PDC Control Personnel - Using the Control Site Interview Guide, you will next meet with the director and principal of the control Head Start centers and elementary schools. Your interview style and technique is crucial to acquiring relevant data from these individuals. It is well to remember that this is the first personal contact these individuals will have had with a DA cost collection specialist. It will be necessary, therefore, to familiarize the individual with the three-year evaluation study that has been taking place at the experimental sites. Once you have established the proper climate, you will be able to define the purpose and scope of your cost collection effort. You interview should be an informal, open-ended discussion about the programs and activities that affect the identified grouping of control students. The interview guide provides a listing of possible activities that may exist. As the interviewee describes the program activities, you should check off the activity from your list. Any activities which are not described in the discussion should be brought to the attention of the interviewee in order to determine if they are taking place or not. The interviewer will then proceed through the guide until all programs have been fully discussed. Once all of the programs have been described, you may proceed to identify all of the corresponding costs for each of the programs. The individual being interviewed may or may not be in a position to estimate the cost figures necessary. You may be referred to an assistant principal, a program director, or the district superintendent's office. Whoever you are referred to, remember that you are not looking for actual, precise costs but for general costs estimates of personnel, space, and equipment, materials and supplies, and services that were utilized on the program and activities affecting the control students. Those costs and their sources of funding are the prime objectives of your interviews of the control sites.

TASK 9: Meet with the School District's and Head Start Grantee's Finance Officers - This task may also include acquiring data identified in the previous two tasks (Task 7 - Personnel Costs and Task 8 - Control School Cost Data). In addition to completing these two objectives you will also need to obtain such

information as cost per student; cost per sq. foot; student-teacher ratios. These data must be acquired for both the experimental and control Head Start centers and elementary schools (K-3). Brief definitions of the variables must also be obtained describing what costs, which students, what grade levels, what teachers are used to compute the measurements.

TASK 10: Exit Meeting with PDC Coordinator - Upon completion of all of the previous nine (9) onsite cost collection tasks, you should meet with the PDC coordinator. This meeting will be informal and no attempt should be made to discuss or make conclusions about your cost data. After thanking the PDC coordinator, inform him/her that the Cost Report for Year III will be submitted to the Office of Child Development as part of the overall PDC Evaluation Study in October 1977.

C. POST-COLLECTION ACTIVITIES

TASK 1: Tabulate PDC Costs - Using the PDC Categorical Cost Sheets (DA/OCD Worksheet # 5) all of the cost data (non-cash contributions, time utilization, personnel costs, and cash expenditures) will be tabulated and categorized by PDC service components under the four major budgetary categories of Personnel, Space and Equipment, Supplies and Materials, and Services provided.

TASK 2: Tabulate Non-PDC Costs - Using the Non-PDC Categorical Cost Sheets (DA/OCD Worksheet # 6), the estimated costs data acquired from the control centers and school will be tabulated and categorized by PDC service components under the same four budgetary categories used to tabulate PDC costs.

TASK 3: Write Site Report - Using the outline provide in the appendix, a detailed Cost Collection Site Report will be completed and forwarded to the PDC cost analyst no later than seven work-days after your site visit is completed.

TASK 4: Proceed to Initiate Pre-Collection Activities - For the next site visit.

PROJECT DEVELOPMENTAL CONTINUITY (PDC)

ONSITE COLLECTION TASKS

SCHEDULE OF ACTIVITIES

FIRST MONDAY	FIRST TUESDAY	FIRST WEDNESDAY	FIRST THURSDAY	FIRST FRIDAY
Task 1: Meet with PDC Coordinator Task 2: Resolve Non-Cash Contribution Discrepancy Task 3: Forecast Non-Cash Contributions Task 4: Verify Time Utilization Logs Task 5: Forecast Staff Time Utilization	Task 6: Categorize PDC Cash Expenditures	Task 7: Collect Current PDC Personnel Costs	Task 8: Meet with PDC Control Personnel	Task 8: Continued
SECOND MONDAY	**SECOND TUESDAY**	**SECOND WEDNESDAY**	**SECOND THURSDAY**	**SECOND FRIDAY**
Task 8: Continued	Task 9: Meet with Finance Officer Task 10: Exit Meeting with PDC Coordinator			

PROJECT DEVELOPMENT CONTINUITY (PDC)

COLLECTION ACTIVITIES CHECKLIST

A. PRE-COLLECTION ACTIVITIES

- [ ] Task 1 - Review Program Background
- [ ] Task 2 - Review Non-Cash Contribution
- [ ] Task 3 - Review Time Utilization Logs
- [ ] Task 4 - Confirm Site Visitation
- [ ] Task 5 - Provide for Personal Logistics
- [ ] Task 6 - Inventory Costs Worksheets

B. ONSITE COLLECTION ACTIVITIES

- [ ] Task 1 - Meet with PDC Coordinator
- [ ] Task 2 - Resolve Non-Cash Contribution Discrepancies
- [ ] Task 3 - Forecast Non-Cash Contributions
- [ ] Task 4 - Verify Time Utilization Logs
- [ ] Task 5 - Forecast Staff Time Utilization
- [ ] Task 6 - Categorize PDC Cash Expenditures
- [ ] Task 7 - Collect Current PDC Personnel Costs
- [ ] Task 8 - Meet with PDC Control Personnel
- [ ] Task 9 - Meet with Financial Officers
- [ ] Task 10 - Exit Meeting with PDC Coordinator

C. POST-COLLECTION ACTIVITIES

- [ ] Task 1 - Tabulate PDC Costs
- [ ] Task 2 - Tabulate Non-PDC Costs
- [ ] Task 3 - Write Site Report
- [ ] Task 4 - Proceed to Pre-Collection Activities

II. PDC DATA COLLECTION INSTRUMENTS

A. Experimental PDC Programs

Five instruments were developed specifically for the PDC cost study. These instruments are:

Worksheet 1: Project Contribution Records;
Worksheet 2: Staff Time Utilization Log;
Worksheet 3: Personnel Hourly Rates;
Worksheet 4: Transcription Sheet; and
Categorical Cost Sheets.

Worksheet 1: Project Contribution Record

In most cases, contributions made to the PDC projects are made in the form of non-cash donations, such as:

- facilities (such as space, equipment, or furniture);
- material and supplies (including food); and
- services.

It is therefore necessary to compute the dollar value of each non-cash donation in order to obtain its dollar value toward the cost of operating the program. Unnecessary items, such as donations of materials, that the program does not want are not considered for this study. Discarded magazines, tools, and household articles are not reported because they are not items of marketable value. Services that are not essential to the program, but which for various reasons cannot be refused, are also examined.

The Project Contributions Record (Worksheet 1) (see next page) was developed to record all project contributions and to determine the appropriate dollar value of each donation. The worksheet has the following four sections:

1. Space;
2. Equipment and Furniture;
3. Supplies; and
4. Services.

Procedures for completing the worksheet are as follows:

First, each item donated to the project is listed in one of the four sections of the worksheet and the source of the donation is recorded. Then, the monthly fair market value of each item is determined and recorded in Column A and the number of months that each item is in use during the reporting period is recorded in Column B. Column C represents the total dollar value of each

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Worksheet 1
Page 1

PROJECT CONTRIBUTION RECORD
(NONCASH DONATIONS)

Type of Noncash Donation	Source	A. Factor (monthly fair market value of lease or rental of item)	B. Quantity (# months item has been in use during reporting period)	C. Total [A x B]	D. Program Category Item Used For (use code)
1. Space					

OMB. 085-R-0274
Approval Expires: Nov. 1977

Worksheet 1
Page 2

PROJECT CONTRIBUTION RECORD
(NONCASH DONATIONS)

Type of Noncash Donation	Source	A. Factor (monthly fair market value of lease or rental of item)	B. Quantity (# months item has been in use during reporting period)	C. Total [A x B]	D. Program Category Item Used For (use code)
2. Equipment and Furniture					

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Worksheet 1
Page 3

PROJECT CONTRIBUTION RECORD
(NONCASH DONATIONS)

Type of Noncash Donation	Source	A. Factor (monthly fair market value of lease or rental of item)	B. Quantity (# months item has been in use during reporting period)	C. Total [A × B]	D. Program Category Item Used For (use code)
3. Supplies					

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Worksheet 1
Page 4

PROJECT CONTRIBUTION RECORD
(NONCASH DONATIONS)

Type of Noncash Donation	Source	A. Factor (monthly fair market value of service)	B. Quantity (amount of service during reporting period)	C. Total [A x B]	D. Program Category Item Used For (use code)
4. Services					

item for the report period. This figure is obtained by multiplying the figures in Column A by the figures in Column B. This, then, is the figure used to represent the fair market value of the item for the reporting period. Finally, the appropriate functional category code (see Standard Definitions) for each item is placed in Column D.

The fair market value for space, equipment and furniture, supplies, and services are those rates normally charged within the community in which the program is located. Because of inflation, it was suggested that providers of space, equipment, and services in the community be contacted every six months to determine the rates they are charging for various items. For example, if space is donated to the program, a local real estate agency was contacted to determine their present rate for rental office space. The rate they quoted was used to determine the value of the donated space. This same procedure was used to determine the local rental rate for equipment and furniture as well as the fair market value of supplies donated to the program. The value of services provided by volunteers was to be connected with the regular rates paid in the community for similar work.

Worksheet 2: Staff Time Utilization Log

For the purposes of this study it is also important to determine and record the amount of time each PDC staff member spends in each functional category of the program. Therefore, a Staff Time Utilization Log (Worksheet 2) (see next page) was developed. Each PDC staff member records on the worksheet the amount of their time spent in each functional category. Once the amount of staff time is recorded, the dollar value of that time can be computed.

Procedures for completing the worksheet are as follows:

Each PDC staff member fills out a utilization log for a period of one week. The log is filled out during a work week that represents a normal distribution of the employee's time across program categories. If the employee is on leave anytime during the week which is recorded, other "normal" work days are substituted.

Each PDC staff member filling out the form first fills out the block at the top of the form which indicates the normal number of hours that person works on PDC activities during a period of one week. For example:

Full-time Staff:

A staff member works the entire eight hours of each day of the week on PDC activities. This normally adds up to 40 hours. Each day represented in the week should add up to eight hours.

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Worksheet 2

STAFF TIME UTILIZATION LOG

Normal number of hours staff member works on PDC each week ____ Time period reported below ___/___/___ to ___/___/___

Staff member's name _____ Employer _____

Category	1.1 General Health, Medical & Dental	1.2 Nutrition	1.3 Social Services	2.0 Education	3.0 Parent Participation	4.0 Handicap	5.0 BL/BC	6.0 Administration	7.0 Training	Total
Monday										
Tuesday										
Wednesday										
Thursday										
Friday										
Total										
% of weekly total										
Typical week if different										

What was not typical of the week recorded? _____

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Full-time/Part-time:

A staff member may work eight hours per day but only normally works three of the eight hours on PDC activities. This staff member should only record three hours per day for a total of 15 hours for the week.

Part-time:

A staff member only works four hours per day and normally works all four hours on PDC activities. This staff member places 20 hours in the block at the top of the form and each day should represent four hours. If the employee worked the 20 hours by working eight hours during two days and four hours during a third day, 20 hours would be recorded at the top of the form and eight hours recorded for days one and two and four hours for day three.

In summary, it is important that each staff member only record the actual number of hours spent on PDC activities each day. It is also important that each staff member not record more than 40 hours for any one week. If more than 40 hours are recorded by any staff member it would distort time comparisons between staff members and between PDC projects included in the entire study. The 40 hours recorded must reflect the proportion of time expended on each activity.

Worksheet 3: Personnel Cost Listing

This worksheet (see next page) was designed for the purpose of collecting salary/wage data on all personnel involved either directly or indirectly with the PDC effort. The procedures for completing Worksheet 3 are as follows:

First, the names and titles/positions of administrative staff, instructional staff and support staff are listed in columns 1 and 2. This data is acquired directly from the PDC coordinator and any individual whose services are recorded either on the Project Contribution Record (Worksheet 1) or the Staff Time Utilization Log will be entered. In addition, any consultants who provide services to the PDC program on a contractual or volunteer basis would also be entered. After identifying the organization which maintains the payroll records for all the individuals listed, their respective annual salaries and fringe benefit factors would be recorded in columns 3 and 4. If their pay is derived from multiple sources, these sources would be listed along with what percentage of the total annual salary each source is responsible for.

Worksheet 4: Transcription Sheets

Worksheet 4 appears on pages 22 and 23 of this section. It is divided into two sections:

A. PDC Cash Disbursements; and
B. Other Funding and Cash Disbursements.

PROJECT DEVELOPMENTAL CONTINUITY (PDC)
COST COLLECTION - SPRING 1977

PERSONNEL COST LISTING

WORKSHEET NO. 3

CENTER/SCHOOL: _____ DATE: _____

CHECK ONE: PDC EXPERIMENTAL [ ] CONTROL [ ]

1. ADMINISTRATIVE STAFF

Name	Title/Position	Annual Salary	Fringe Factor	Source(s)

2. INSTRUCTIONAL STAFF

Name	Title/Position	Annual Salary	Fringe Factor	Source(s)

3. SUPPORT STAFF

Name	Title/Position	Annual Salary	Fringe Factor	Source(s)

4. CONTRACTED CONSULTANTS/RESOURCE PERSONNEL

Name	Technical Specialty	Average Daily Rate	Contract Period	Source(s)

TRANSCRIPTION SHEET

A. PDC Cash Disbursements

Account No.	Program Category	Date	Source	Explanation	Amount

TRANSCRIPTION SHEET

B. Other Funding and Cash Disbursements

Account No.	Program Category	Date	Source	Explanation	Amount

The data for Section A of Worksheet 4 was obtained during site visits to PDC projects. DA's cost specialist reviewed the project's cash disbursement journal. Each and every entry in the project's cash disbursement journal which reflected an expenditure during the reporting period was entered on this worksheet in Section A. The account number, the date, the explanation of the expenditure, and the total amount of the expenditure was recorded for each expenditure found. At the same time, a determination was made as to which program functional category received the benefits of the expenditures and the appropriate code was placed in the second column of the worksheet.

The procedures for filling out Section B of Worksheet 4 is identical to those discussed for Section A. The only difference is that Section B contains a column to indicate the source of other funds or cash donations.

Categorical Cost Sheets

Once all four worksheets are completed, categorical cost sheets for each PDC functional category are filled out by DA's cost specialists using the data from the worksheets discussed previously. On the following pages copies of the categorical cost sheets are presented to provide an indication of the comprehensiveness of the data collected at each site by DA's project staff.

CATEGORICAL COST SHEET FOR _____ (category)

Site: _____ For: _____ (period covered)

Line Item	Hourly Rate	# of Hours on Category	Total Amount to Category	Source and Type of Funds Utilized				
				PDC	HS	Public Schools	Other Fed.	Other Local
I. Personnel:								
A. Budgeted PDC staff								
TOTAL	//////////	//////////						
B. Other (Not Budgeted)								
1. Support Personnel								
TOTAL	//////////	//////////						
2. Volunteers								
TOTAL	//////////	//////////						
Total Personnel Costs →								

CATEGORICAL COST SHEET FOR _____ (category)

Site: _____

Line Item	Total Value for Study Period	Source and Type of Funds Utilized				
		PDC	HS	Public Schools	Other Federal	Other Local
II. Facilities						
A. Space						
B. Equipment and Furniture						
C. Utilities, etc.						
Total Facility Costs →						

CATEGORICAL COST SHEET FOR _____ (category

Page 3

Site: _____

Line Item	Total Value for Study Period	Source and Type of Funds Utilized				
		PDC	HS	Public Schools	Other Federal	Other Local
III. Materials and Supplies						
Total Material and Supply Costs →						

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CATEGORICAL COST SHEET FOR _____ (category)

Site: _____

Line Item	Total Value for Study Period	Source and Type of Funds Utilized				
		PDC	HS	Public Schools	Other Federal	Other Local
IV. Contract Services						
Total Contract Services Costs →						

CATEGORICAL COST SHEET FOR _____ (category)

Page 5

Site: _____

Line Item	Total Value for Study Period	Source and Type of Funds Utilized				
		PDC	HS	Public Schools	Other Federal	Other Local
V. Travel and Transportation						
Total Travel and Transportation Costs →						
GRAND TOTALS →						

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B. Comparison Control Schools

Three additional instruments were developed for the collection of comparison cost data at the control schools during the third program year cost study. These instruments were:

Worksheet 5: Discussion Guide for "Control" Personnel;
Worksheet 6A: Control Programmatic Cost Sheet; and
Worksheet 6B: Control Categorical Cost Sheet.

Worksheet 3, Personnel Cost Listing, developed for the collection of personnel costs at the experimental programs was also used to collect similar data at the control schools.

Worksheet 5: Discussion Guide for "Control" Personnel

This instrument was designed to acquire pertinent cost data from the comparison control school principals and Head Start directors. DA cost collection specialists used this instrument as a guide to facilitate the discussion of the ongoing activities that are taking place among the Head Start through third grade students. The discussion guide consists of three major parts:

Part A: General Operational Data;
Part B: Checklist of Funding Programs; and
Part C: Description of School Activities.

Part A provides three tables for tabulating the number of classes, students, teachers, aides, and support and administrative personnel at the Head Start through third grade level at the control center or school.

Part B provides a checklist of all possible federal and state funding programs that could possibly have an effect upon the control student group.

Part C is a checklist of school activities over and above those services provided by the regular classroom instruction. The checklist of 22 items provides the DA interviewer with the means of discussing major educational and support activities that may be taking place among the control group. The related costs (personnel, facilities, materials, services, and travel) for each of these activities are to be acquired while proceeding through the discussion. If the individual being interviewed does not know, followup interviews were to be held with central administrative and support activity personnel who may have the cost information needed.

Worksheet 6A: Control Programmatic Cost Sheet

This worksheet was designed to tabulate the federal, state, and locally funded programs and activities at the control schools and break out the cost data among the five major cost accounting categories -- personnel, space and equipment, supplies and materials, contract services, and travel and transportation. All of the data necessary was derived from the discussion guide worksheet.

Worksheet 6B: Control Categorical Cost Sheet

This worksheet utilized the aggregate cost accounting category cost data from Worksheet 6A and distributes these costs among the services components established for the PDC programs. This categorization of costs is done solely by the DA cost collection specialists combining his/her intimate knowledge of the standard definitions and his/her onsite visitation experience at each of the comparison control Head Start centers or elementary schools.

PROJECT DEVELOPMENTAL CONTINUITY (PDC)

DISCUSSION GUIDE FOR "CONTROL" PERSONNEL

DATE: _____

CENTER/SCHOOL: _____

SCHOOL DISTRICT: _____ STATE: _____

DIRECTOR/PRINCIPAL: _____ INTERVIEWER: _____

PART A - GENERAL OPERATIONAL DATA

1. EDUCATIONAL DATA	HS	K	1	2	3	TOTAL
a. No. of Classess						
b. No. of Students						
c. No. of Full-Time Teachers ( )*						
d. No. of Part-Time Teachers ( )*						
e. No. of Full-Time Aides ( )*						
f. No. of Part-Time Aides ( )*						

2. SUPPORT PERSONNEL DATA	PART-TIME ( )*	FULL-TIME ( )*
a. Medical/Dental Coordinator (s)		
b. Psychologist (s)		
c. Nurse (s)		
d. Speech Therapist (s)		
e. Nutritionist (s)		
f. Food Service Personnel		
g. Social Worker (s)		
h. Maintenance		
Other: i. _____		
j. _____		
k. _____		

3. ADMINISTRATION DATA	PART-TIME ( )*	FULL-TIME ( )*
a. Principal/Director		
b. Assistant Principal (s)/Deputy		
c. Clerk-Typist (s)		
d. Bookkeeper (s)		
e. Receptionist (s)		
f. Administrative Aide		
g. Business Manager		
i. Accountant		
Other: h. _____		
i. _____		
j. _____		
k. _____		

*Specify the number of hours per week for each position.

PART B - CHECKLIST OF FEDERAL EDUCATION PROGRAMS AND TOTAL FUNDING

1. ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 — Public Law 89-10

$ _____ ☐ a. Title I - Financial Assistance to Local Educational Agencies for the Education of Children of Low-Income Families.

$ _____ ☐ b. Title I- Migrant Amendment

$ _____ ☐ c. Title II - School Library Resources, Textbooks, and Other Instructional Materials.

$ _____ ☐ d. Title III - Supplementary Educational Centers and Services; Guidance, Counseling, and Testing.

$ _____ ☐ e. Title IV- Libraries, Learning Resources, Educational Innovation and Support.

$ _____ ☐ f. Title VII - Bilingual Education Programs.

$ _____ ☐ g. Title IX - Ethnic Heritage Programs.

2. INDIAN EDUCATION ACT

$ _____ ☐

3. EMERGENCY SCHOOL AID ACT

$ _____ ☐

4. EDUCATION OF THE HANDICAPPED ACT, PART B

$ _____ ☐

5. NATIONAL SCHOOL LUNCH ACT

$ _____ ☐

6. CHILD NUTRITION ACT OF 1966 - Pre-School Amendment

$ _____ ☐

7. IMPACT AID (P.L. 874)

$ _____ ☐

7. SCHOOL ASSISTANCE IN FEDERALLY AFFECTED AREAS - Public Law 874

$ _____ [ ] a. Title I - Financial Assistance for Local Education Agencies in Areas Affected by Federal Activity.

$ _____ [ ] b. Title II - Financial Assistance to Local Education Agencies for Education of Children of Low-Income Families. (Same as Title I of the Elementary and Secondary Education Act of 1965).

$ _____ [ ] c. Title III - Financial Assistance to Local Educational Agencies for the Education of Indian Children.

8. VOCATIONAL EDUCATION ACT OF 1963, AS AMENDED

$ _____ [ ]

9. CIVIL RIGHTS TECHNICAL ASSISTANCE AND TRAINING (EEO)

$ _____ [ ]

10. STATE EDUCATIONAL PROGRAMS (Specify)

$ _____ [ ] a.

$ _____ [ ] b.

$ _____ [ ] c.

$ _____ [ ] d.

$ _____ [ ] e.

$ _____ [ ] f.

$ _____ [ ] g.

PART C - DESCRIPTION OF SCHOOL ACTIVITIES OVER AND ABOVE THOSE SERVICES PROVIDED BY THE REGULAR CLASSROOM TEACHING.

(✓)

_____ 1. School Administration

_____ 2. Evaluation/Diagnostic Activities

- Educational Planning
- Learning Disability
- Handicapped

_____ 3. Special Education Activities (handicapped, learning disability emotionally disturbed, etc.)

_____ 4. Bilingual/Bicultural or Multicultural Activities

_____ 5. Language

_____ 6. Art

_____ 7. Music

_____ 8. Physical Education

_____ 9. Nutrition Education

_____ 10. Field Trips

_____ 11. Resource Specialists Utilization

_____ 12. Health Assessments

_____ 13. Health Record Maintenance

_____ 14. Medical Services

_____ 15. Dental Services

_____ 16. Psychological Services

_____ 17. Nutrition Services (e.g., free or donated meals or snacks)

_____ 18. Social Services (referrals, counseling, donated clothes, etc.)

_____ 19. Teacher Training

_____ 20. Staff Training

_____ 21. Parent Involvement

- Training
- Volunteering

_____ 22. Community Resource Involvement

PROJECT DEVELOPMENTAL CONTINUITY (PDC)

CONTROL PROGRAMMATIC COST SHEET 6A

PROGRAM/ACTIVITY \ LINE ITEMS	PERSONNEL	SPACE & EQUIPMENT	SUPPLIES & MATERIALS	CONTRACT SERVICES	TRAVEL & TRANSP.	TOTAL
I. FEDERAL						

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PROJECT DEVELOPMENTAL CONTINUITY (PDC)

CONTROL PROGRAMMATIC COST SHEET 6A

PROGRAM/ACTIVITY \ LINE ITEMS	PERSONNEL	SPACE & EQUIPMENT	SUPPLIES & MATERIALS	CONTRACT SERVICES	TRAVEL & TRANSP.	TOTAL
II. STATE						

PROJECT DEVELOPMENTAL CONTINUITY (PDC)

CONTROL PROGRAMMATIC COST SHEET 6A

PROGRAM/ACTIVITY \ LINE ITEMS	PERSONNEL	SPACE & EQUIPMENT	SUPPLIES & MATERIALS	CONTRACT SERVICES	TRAVEL & TRANSP.	TOTAL
III. LOCAL						

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PROJECT DEVELOPMENTAL CONTINUITY (PDC)

CONTROL CATEGORICAL COST SHEET 6B

LINE ITEMS \ CATEGORY	1.1 MEDICAL/ DENTAL	1.2 NUTRITION	1.3 SOCIAL SERVICES	2.0 EDUCATION	3.0 PARENT	4.0 HANDICAPPED	5.0 BILINGUAL	6.0 ADMINISTRA-TION	7.0 TRAINING	TOTAL
I. PERSONNEL										
II. SPACE AND EQUIPMENT										
III. SUPPLIES AND MATERIALS										
IV. CONTRACT SERVICES										
V. TRAVEL AND TRANSPORTATION										
TOTAL										

Appendix III

III. STANDARD DEFINITIONS USED FOR PDC COST STUDY

The use of standard terminology in this cost study was important if accurate data was to be collected and compared across all PDC programs. The more detailed the definition of terms, the easier it was to record cost data in the proper category. The standard definitions of program functional categories included in this section and used for this study were developed directly from the PDC guidelines.

The terms used in this cost study are defined on the following pages. They are:

- PROGRAM FUNCTIONAL CATEGORIES
- SOURCES OF FINANCIAL RESOURCES
  - PDC Funds
  - Head Start Funds
  - Public School Funds
  - Other Federal Funds
  - Other Local Funds
- PERSONNEL
  - PDC Staff
  - Donated Support Staff
  - Volunteers
- CONTRACT SERVICES
- TRAVEL AND/OR TRANSPORTATION
  - Employee Travel Within Community
  - Employee Travel Out of Town
  - Beneficiary Travel and Transportation
- HANDICAPPING CONDITIONS

DEFINITIONS OF FUNCTIONAL CATEGORIES

1.0 Developmental Support Services

1.1 Health Services

Activities of planning, developing, and implementing the delivery and referral of needed medical, dental, psychological services which insures that as much continuity as possible exists in provision of services.

Planning, developing, and implementing activities which insures that the health services are delivered by the ongoing community health system.

Planning, developing, and implementing activities which insures that the children's social-emotional needs are met on a daily supportive basis by teachers and parents. Providing professional support for individual children in crisis situations.

Specific examples of activities included in this category: dental care; medical care; mental health care; a contribution of toothbrushes; a nurse providing classroom demonstrations on health care to the children.

Specific examples of activities excluded from this category: training for staff in health education.

1.2 Nutrition Services

Activities of planning, developing, and implementing the delivery and referral of nutritional services which insures that as much continuity as possible exists in the provision of services.

Specific examples of activities included in this category: foodstuff; the services of a nutritionist not involved in staff training; personnel involved in preparing food; nutritional training for parents.

Specific examples of activities excluded from this category: staff training related to nutrition which is credited to the preservice or inservice training category.

1.3 Social Services

Activities of planning, developing, and implementing the delivery and referral of social services which insures as much continuity as possible exists in the provision of services.

Specific examples of activities included in this category: contacting various agencies for participation, assessing the social service needs of families and children served; assisting a family in applying for social services such as welfare, enrollment of children.

Specific examples of activities excluded from this category: staff training related to social services which is credited to the training category; arranging necessary health care for children which is credited to the health category.

2.0 Education

Activities which reflect a philosophy of concern for the total child and an approach to teaching which recognizes the value of individualized instruction. Providing experiences for children which are appropriate to their developmental levels, interests, and needs, and facilitate the healthy physical, intellectual, and social-emotional growth of each child.

Planning, developing, and implementing appropriate strategies for providing continuity in the educational and developmental experiences of children, with specific reference to fostering social competence and achieving comprehensive long-range goals.

Planning, developing, and implementing preschool and school philosophies which are compatible regarding learning styles and approaches to teaching.

Planning, developing, and implementing an overall curriculum approach or conceptual framework which provides for educational experiences that are developmentally appropriate to facilitate the teaching and learning of the basic skills needed for reading, writing, and computation.

Specific examples of activities included in this category: classroom instruction, curriculum development, lesson planning, discussion of child's progress with parents, child evaluation and recording of progress.

Specific examples of activities excluded from this category: all training including training in curriculum which is credited to the training category; special attention given to children with handicaps which is credited to the handicapped and learning disabilities category.

3.0 Parent Involvement

Activities of planning, developing, and implementing a coordinated parent program with and for the parents of children of preschool through early primary years providing for shared learning experiences between parents and staff with a primary emphasis on developing new approaches which support and enhance the parents' role as the principal influence in their children's education and development.

Specific activities included in this category: arranging for parents to participate in program planning, training for parents in decision-making, the expenses of parent representatives attending a national conference.

Specific activities excluded from this category: a teacher's time in reviewing a child's progress with a parent.

4.0 Services for Handicapped Children and Children with Learning Disabilities

Activities which provide for the coordination of programs and services for handicapped children and children with learning disabilities. These services must be provided within the context of the regular Head Start/preschool and school program, with appropriate special services made available. This will not preclude the child from receiving appropriate services outside the classroom when this is necessary to meet his needs.

The term "handicapped children" means mentally retarded, hard of hearing, deaf, speech impaired, visually handicapped, seriously emotionally disturbed, crippled, or other health impaired children who by reason thereof require special education and related services.

Activities which involve assessing the needs of "handicapped children" and providing special services.

Specific examples of activities included in this category: the provision of special equipment to allow for the "handicapped child's" participation, the use of a special education teacher, the professional assessment of "handicapped children."

Specific examples of activities excluded from this category: staff training which is credited to the training category, and individualized instruction by a classroom teacher of a "handicapped" child within the normal classroom setting.

5.0 Services for Bilingual/Bicultural Children

Activities which coordinate special services to meet the educational and special social-emotional needs of the children and enrich and expand upon the strengths that the children bring to a new learning situation.

For purposes of this study, bilingual children are defined as children whose use and comprehension of the English language are limited, and who speak a language other than English at home.

Specific examples of activities included in this category: the development or purchase of bilingual/bicultural materials, assessment of bilingual/bicultural children.

Specific examples of activities excluded from this category: staff training in bilingual/bicultural curriculum areas which is credited to the training category, educational planning for all children including BL/BC children which is credited to the educational category.

6.0 Administration

Activities of planning, developing, implementing, and maintaining communication and coordination between the Head Start and elementary school(s) administration and teaching staff.

Activities related to the following functions:

- Providing program direction, management, supervision, and coordination.
- General program planning
  - program reporting not related to specific categories.
- General fund raising
  - public relations.
- Legal consultation and advice (not related to client problems).
- Meetings, conferences, and conventions (not related to a specific category).

- General staff meetings.
- Office management.
- Personnel procurement.
- Accounting, auditing, bookkeeping.
- Record keeping (not related to clients).
- Purchasing and distribution of supplies and equipment.
- Reception, switchboard, mail distribution, filing, and other office services.
- Orienting and training administrative volunteers (other than clients) and students seeking curriculum credit.
- Janitorial services.
- Maintenance.
- Security services.

Specific examples of activities included in this category: preparation of budget for refunding proposal, reporting to OCD, evaluation of staff performance, coordinating meeting with PDC principal acting as host to visitors interested in PDC, staff attending PDC Council meeting. Activities related to external program evaluations.

Specific examples of activities excluded from this category: staff training, maintaining records on a child's educational progress, planning daily classroom activities.

7.0 Preservice and Inservice Training

Training, for the purpose of this study, is defined as an educational activity which is premeditated, is within the scope of the program's training plan, and is designed to increase the knowledge, skills, and capability of PDC staff, support personnel, and volunteers.

Activities included in this category are:

Planning, developing, and implementing training which facilitates an understanding of the continuum of child development for preschool and primary teachers and will promote a coordinated approach to teaching. This includes training for specific subject matter and grade levels.

Planning, developing, and implementing training which provides an indepth understanding of the principles and continuity of child growth and development and a thorough understanding of the interrelatedness of intellectual and affective development of children.

Planning, developing, and implementing training which is oriented to meeting the developmental needs of the total child and includes information related to supportive medical, dental, psychological, nutritional, and social services, and to working with parents.

Credit for preservice and inservice training should be recorded as the result of the activity performed and not the subject covered. For example, a workshop for PDC staff and/or support personnel on subject matter which is normally considered within the educational component (such as curriculum development) would not be credited to the educational component, but would be credited to the training component (the activity performed -- training).

Volunteers who were included in staff training were not considered PDC staff but their training activity was credited to Preservice and Inservice Training. If a workshop was conducted for the purpose of training parents, the activity would be credited to the Parent Involvement category. The following points should be noted:

- "Staff training" is an activity conducted for PDC staff, support personnel, and volunteers only.
- Workshops conducted for volunteers and support staff are credited to the Preservice and Inservice Training category.
- Workshops conducted for parents are credited to the Parent Involvement category.
- The subject matter covered by any of the above situations is never considered when determining what category to credit the activity to.

SOURCES OF FINANCIAL RESOURCES

PDC FUNDS

For this study, PDC funds are those that are within the program's budget. Only those expenditures which are directly charged to the program and which deplete the program's budget are considered PDC funds. All other expenses that may, for example, be paid for by the PDC Regional or National Office are considered OTHER FEDERAL FUNDS (see below).

HEAD START FUNDS

For this study, Head Start funds are those which are expended and directly charged to the Head Start program's budget. An example is the funds used to pay for Head Start teachers. If, however, Head Start teachers are paid for by both PDC and Head Start, both accounts are noted as having paid for the teacher's services using the appropriate ratio.

PUBLIC SCHOOL FUNDS

For this study, public school funds are only those expenditures of the local public school which in some way impacts the PDC or its beneficiaries. For example, the local public school may finance a special education teacher for PDC or it may provide office space for the PDC coordinator and his or her staff.

OTHER FEDERAL FUNDS

Federal funds utilized that are not specifically budgeted for the local Head Start and/or PDC programs. Examples: Funds from the National OCD Office, as well as federal funds from any and all other sources such as Title I and IV-A, Department of Labor funds and other HEW funds.

Examples of Some Other Federal Funding:

- Federal School Lunch Program (school systems);
- Special Food Services Program (non-school);
- Title I Education and Food (school systems);

- Title IV-A (day care payments)*;
- Commodity Food;
- Special Federal Health Programs for young children;
- Health Start;
- Community Mental Health (federally funded); and
- Vocational Education.

OTHER STATE AND LOCAL FUNDS

Any service and/or commodity donated to the PDC by any agency not included in the categories mentioned above. Any non-federal matching required by the Head Start program should be included in this category.

Examples of Some Other Local Funding:

- Adult Education;
- Health Department;
- Department of Public Welfare;
- United Fund (family services);
- Salvation Army
- All city departments;
- Mental Health (locally or state funded);
- Local medical society;
- Local dental society;
- State day care funding;
- Local colleges and universities;
- Local and state extension services;
- Local housing authority;
- Private individuals; and
- Private businesses.

PERSONNEL

PDC STAFF

Personnel who derive all or part of their salary or wages from the PDC budget are considered PDC staff. Persons working with PDC but are not salaried in any way by the PDC are considered "DONATED SUPPORT PERSONNEL."

*Could also be called Welfare Day Care Payments.

DONATED SUPPORT PERSONNEL

Donated Support Personnel are those who work with PDC but are not paid out of the PDC budget. For example, CAP directors, accounting personnel, and other specialists (such as various component coordinators) who spend small amounts of their time working on problems and issues of PDC but are paid by other funds. This may also include clerical support. The amount and value of their time should be recorded and computed on the Project Contributions Form (Worksheet 1)

VOLUNTEERS

A volunteer is defined as a person who works in a regular and routine pattern in some program function but is neither an employee of a parent organization nor paid a salary or fee by the program. A volunteer participates without legal obligation and receives no compensation of value such as promotion, money, fulfillment of degree requirements, child care service, or any other consideration. Thus, students are not included as volunteers when they are part of a work-study arrangement in which they gain curriculum credit. Religious personnel are not included as volunteers. Children who are enrolled in the program but perform some duties are not included as volunteers.

CONTRACT SERVICES

Contracted Services are defined as those services that a program would obtain on a contractual basis if it did not hire its own staff to perform such services, e.g., catering food, the services of a physician, auditor, etc. When such services are given by individuals or firms either free of charge or at reduced rates, they are to be considered as project contributions and recorded and computed as such on Worksheet 1. This category also included consultant's services paid for by the PDC.

TRAVEL AND/OR TRANSPORTATION EXPENDITURES

Expenditures in this category will most likely fall into the following three subcategories:

EMPLOYEE TRAVEL WITHIN COMMUNITY

This includes local transportation and parking costs such as bus or taxi fares and reimbursement for use of personally owned automobiles only

for those personnel specifically authorized to travel for PDC purposes within the community served by the grantee. Included as reimbursement for personally owned automobiles are costs of gasoline, oil, and other direct automobile expense preferably reimbursed on a flat mileage rate, plus actual parking expense incurred during local travel.

Also included are local travel allowances to certain employees specifically approved as to duties and amount by the governing board, based upon sampling of actual local travel costs for such persons. Not included are any nontransportation or nonparking expenses incurred in connection with local travel such as meals, telephone calls, supplies, etc. These items will be accounted for by other categories.

EMPLOYEE TRAVEL OUT OF TOWN

This includes all transportation costs and reimbursable nontransportation costs incurred by personnel while traveling on specifically authorized assignments away from the community served by the PDC. Included are air, rail, or bus fares between destinations; taxi; limousine, or bus fares to and from terminals and locations within cities visited, as well as transportation-related costs such as extra fees for baggage.

Also included are per diem payments or costs of meals and lodging while in travel status, as well as other costs related to travel such as PDC business-related telephone calls, registration fees at seminars or professional meetings, minor postage and other PDC business costs.

Charges that are not included in this category are costs of supplies or publications purchased during travels which should be accounted for in other appropriate categories. Other expenditures that are not considered for this category are:

> personal items such as personal telephone calls, laundry, entertainment, etc., personal transportation costs within cities visited which are not related to PDC business, such such as transportation to a particular restaurant or to visit friends at night; any costs for meals and lodging in excess of $25.00 per day (prorated for partial days) are included where authorized by PDC governing board in lieu of actual cost reimbursement. Also not included are costs of any travel not specifically related to PDC programs or administration.

BENEFICIARY TRAVEL AND TRANSPORTATION

This includes cost of local public transportation to move beneficiaries from one site to another during the day or to provide beneficiaries who would otherwise be unable to participate in programs or services with transportation to and from site of grantee programs or services. In rare instances, where no public transportation is available, private transportation (such as taxi or chartered bus for groups) may also be included. Not included are nontransportation costs and personal expenses of beneficiaries. In extremely rare circumstances beneficiary out-of-town travel may be included where properly approved for program purposes.

Also included in this category are costs related to beneficiary travel other than transportation such as refreshments where groups of beneficiaries are enroute from one local site to another and, in very rare instances, out-of-town meals and lodging where properly approved.

DEFINITIONS OF HANDICAPPING CONDITIONS FROM HEW, OFFICE OF CHILD DEVELOPMENT

BLINDNESS

A person shall be considered legally blind whose central acuity does not exceed 20/200 in the better eye, with correcting lenses, or whose visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle of no greater than 20 degrees.

VISUAL IMPAIRMENT

A person shall be considered visually impaired whose central acuity, with corrective lenses, does not exceed 20/70 in either eye, but who is not blind; or whose visual acuity is greater than 20/70, but is accompanied by a limitation in the field of vision such that the widest diameter of visual field subtends an angle of no greater than 140 degrees.

DEAFNESS

A person shall be considered legally deaf whose hearing loss is greater than 92 decibels in the better ear.

HEARING IMPAIRMENT

A person shall be considered hearing impaired whose hearing loss is greater than 15 decibels in either ear, but is not deaf.

PHYSICAL HANDICAP

Physically handicapped refers to those children who exhibit conditions which prohibit or impede normal development of gross or fine motor abilities. Such conditions include, but are not limited to, cerebral palsy, loss of limbs, deformed limbs, and spina bifida.

SPEECH IMPAIRMENT

Speech impaired children include those who have a physical defect or psychological disorder that prevents clear, intelligible speech, who are mute or cannot talk, or who have cleft palate. Please do not include here, children whose primary or most serious handicap, in your judgment, is deafness. Also excluded from this category are children for whom English is, or would be, a second language.

OTHER HEALTH OR DEVELOPMENTAL IMPAIRMENT

These impairments refer to such chronic health problems as epilepsy, hemophilia, leukemia, respiratory diseases, sickle cell anemia; or severe cases of asthma, severe cardiac conditions, severe anemia or malnutrition; or neurological disorders or other disorders which impede learning.

MENTAL RETARDATION

A child shall be considered mentally retarded who, during the early developmental period, exhibits general, sub-average intellectual functioning to a significant degree, accompanied by impairment in adaptive behavior.

SERIOUS EMOTIONAL DISTURBANCE

A child shall be considered seriously emotionally disturbed who has been diagnosed as having an identifiable psychosis; or whose behavior is extremely disruptive to the learning process for himself or other children over extended periods of time; or whose behavior manifests extreme withdrawal from social interaction over extended periods of time.